

SUPPLEMENTARY PROSPECTUS

GO-DX CORPORATION (AUST) LTD ACN 673 839 613

1. IMPORTANT INFORMATION

This is a supplementary prospectus dated 30 May 2024 (**Supplementary Prospectus**).

This Supplementary Prospectus should be, and is intended to be, read in conjunction with the replacement prospectus dated 15 March 2024 (**Replacement Prospectus**) issued by GO-Dx Corporation (Aust) Ltd ACN 673 839 613 (**Company**), which replaced the Company's original prospectus dated 15 February 2024 (**Original Prospectus**).

A copy of this Supplementary Prospectus was lodged with the Australian Securities and Investments Commission (**ASIC**) on 30 May 2024. ASIC, the NSX and their respective officers do not take any responsibility as to the contents of this Supplementary Prospectus.

This Supplementary Prospectus is a "refresh document" as defined in section 724(3H) of the Corporations Act, as inserted by *ASIC Corporations (Minimum Subscription and Quotation Conditions) Instrument 2016/70* (**Instrument**).

Other than as set out below, all details of the Replacement Prospectus remain unchanged. To the extent of any inconsistency between this Supplementary Prospectus and the Replacement Prospectus, this Supplementary Prospectus will prevail.

Unless otherwise indicated, terms defined and used in this Supplementary Prospectus have the same meaning given to them in the Replacement Prospectus.

This Supplementary Prospectus will be issued with the Replacement Prospectus as an electronic prospectus and may be accessed on the Company's website at <https://gdx-corp.com>.

Under the Corporations Act, the Company has an obligation to update a disclosure document if it becomes aware of new information that is material to investors. This Supplementary Prospectus has been prepared to provide additional information to investors on items that the Company considers may be material.

This is an important document and should be read in its entirety and in conjunction with the Replacement Prospectus. If you do not understand it, you should consult your stockbroker, lawyer, accountant or other professional advisors without delay.

2. PURPOSE OF SUPPLEMENTARY PROSPECTUS

By this Supplementary Prospectus, the Company makes the amendments to the Replacement Prospectus as set out in Section 4 of this Supplementary Prospectus for the purposes of:

- (a) reducing the Minimum Subscription under the Offer to \$500,000 (before costs);
- (b) reducing the Maximum Subscription under the Offer to \$1,000,000 (before costs);
- (c) providing additional disclosure with respect to the Company's accounts for the financial half-year ended 31 December 2023 (**Half Year Report**) (see section 7 of this Supplementary Prospectus);
- (d) providing additional disclosure with respect to the Company's updated financial information (see section 7 of this Supplementary Prospectus and the revised Investigating Accountant's Report annexed to this Supplementary Prospectus at Annexure B);

- (e) providing investors with a revised indicative timetable for the Offer;
- (f) extend the Closing Date of the Offers to 30 June 2024;
- (g) refresh the period to raise the minimum subscription under the Replacement Prospectus, pursuant to the Instrument; and
- (h) refresh the period for admission to quotation of Shares offered under the Replacement Prospectus, pursuant to the Instrument.

3. Specific disclosures required by Legislative Instrument 2016/70

3.1 Background

This Supplementary Prospectus has been prepared to:

- (a) refresh the period to raise the minimum subscription under the Offer (**Minimum Subscription Condition**) from four (4) months from the date of the Replacement Prospectus to four (4) months from the date of this Supplementary Prospectus in accordance with section 724(3G)(c) of the Act, as inserted by the Instrument;
- (b) refresh the period for admission to quotation of Offer Shares (**Quotation Condition**) from three (3) months from the date of the Replacement Prospectus to three (3) months from the date of this Supplementary Prospectus in accordance with s724(3G)(d) of the Act, as inserted by the Instrument;

pursuant to *ASIC Corporations (Minimum Subscription and Quotation Conditions) Instrument 2016/70*.

3.2 Minimum Subscription Condition

The Company makes the following statements regarding the Minimum Subscription Condition as required by the Instrument:

- (a) as at the date of the Supplementary Prospectus, the Company has received application for 1,348,000 Shares under the Offer;
- (b) the Offer remains subject to a Minimum Subscription Condition, however the minimum subscription amount has been reduced from \$5,000,000 to \$500,000; and
- (c) the Minimum Subscription Condition must be satisfied by 21 September 2024 being the date that is four (4) months from the date of this Supplementary Prospectus.

3.3 Quotation Condition

The Company makes the following statements regarding the Quotation Condition as required by the Instrument:

- (a) an application for admission to quotation of Shares offered under the Replacement Prospectus was made within seven days after the date of the Replacement Prospectus;
- (b) the Shares offered under the Replacement Prospectus have not been admitted to quotation as at the date of the Supplementary Prospectus;
- (c) the NSX has not provided an indication as to whether the Shares will be admitted to quotation as at the date of the Supplementary Prospectus;

- (d) the Quotation Condition is being amended to extend the period for admission to quotation of Shares offered under the Replacement Prospectus from three (3) months from the date of the Replacement Prospectus to three (3) months from the date of the Supplementary Prospectus;
- (e) the Quotation Condition must be satisfied by 21 August 2024, being the date that is three (3) months from the date of this Supplementary Prospectus; and
- (f) as at the date of the Supplementary Prospectus, the Company has received applications for 1,348,000 Shares under the Offer.

4. AMENDMENTS TO THE REPLACEMENT PROSPECTUS

4.1 Cover page and Letter from the Group Managing Director

The number of “13,157,895 Offer Shares” and amount of “\$5,000,000” on the cover page and in the second paragraph on page 8 are deleted and replaced with “1,315,789 Offer Shares” and “\$500,000” respectively.

The number of “21,052,632 Offer Shares” and amount of “\$8,000,000” on the cover page and in the second paragraph on page 8 are deleted and replaced with “2,631,579 Offer Shares” and “\$1,000,000” respectively.

4.2 Investment Overview

At section 1.1(b), the sentence “raise between \$5,000,000 up to \$8,000,000” is replaced with “raise between “\$500,000 up to \$1,000,000””.

The table at Section 1.2.1 (The Offer) of the Replacement Prospectus together with the corresponding notes to the table are deleted and replaced with the following:

Key Offer Statistics	Minimum Subscription	Maximum Subscription
Offer Price	\$0.38	\$0.38
Shares on issue as at the date of this Prospectus		
Founders / Directors	121,709,723	121,709,723
Pre-IPO Investors	16,250,000	16,250,000
Other Minority Shareholders	23,690,277	23,690,277
Subtotal	161,650,000	161,650,000
Shares to be issued on Admission		
Offer Shares	1,315,789	2,631,579
Total Shares on issue on Admission	162,965,789	164,281,579
Total cash proceeds from the Offer	\$500,000	\$1,000,000
Expenses of the Offer ¹	\$398,395	\$423,678
Market capitalisation at completion of the Offer ²	A\$61,927,000	A\$62,427,000

1 Please refer to Section 11.6 for a breakdown of the Expenses of the Offer.

2 Calculated as the total number of Shares on issue on completion of the Offer multiplied by the Offer Price, rounded to the nearest dollar.

3. The Company's corporate consultant, Golden Venture Capital, is also entitled to receive shares valued at S\$75,000 upon completion of the IPO (anticipated to be 214,764 Shares).

4. Founders/Directors comprise Dr Kah Meng Lim and Ms Novanne Seah (who are related parties) as well as former director Mr Chin Hua Peh.

5 The reason for the change to the Offer is due to challenging capital market conditions during the first half of 2024 making the original Minimum and Maximum Subscription amounts difficult to raise within the Company's desired IPO timeframe. The Company considers that the revised Minimum Subscription will not detrimentally impact the Company's objectives in developing its products and other objectives. The Company shall reduce Research and Development expenditure and its investment in Pathomics Health and has also implemented cost minimisation initiatives. The revised use of funds table is contained in Section 4.6 of the Supplementary Prospectus which details the Company's revised allocation of funds raised.

4.3 Key Dates

The Closing Date of the Offer has been extended to 5:00pm Melbourne time on 30 June 2024 and accordingly, the timetable for the Offer set out on page 10 of the Replacement Prospectus together with the corresponding notes to the table are deleted and replaced with the following:

Original Prospectus lodged with ASIC	15 February 2024
Exposure Period ends	29 February 2024
Offer Opening Date and Replacement Prospectus released to market	15 March 2024
Lodgement of Supplementary Prospectus with ASIC	30 May 2024
Closing of withdrawal rights in respect of applications under this Supplementary Prospectus	30 June 2024
Offer Closing Date	30 June 2024
Expected Allotment Date of Offer Shares	3 July 2024
Expected dispatch of Holding Statements	5 July 2024
Admission of Company to NSX	12 July 2024

Please note that the dates set out in the above timetable may be varied in accordance with the Corporations Act, and, where required, in consultation with NSX. These dates are indicative only and are subject to change. The Company reserves the right to vary the dates without prior notice.

4.4 Capital Structure Following the Offer

The table showing the capital structure of the Company following completion of the Offer at Section 1.7 (Capital Structure Following the Offer) of the Replacement Prospectus together with the corresponding notes to the table are deleted and replaced with the following:

Shareholder	Minimum Subscription (\$500k)		Maximum Subscription (\$1m)	
	Shares	%	Shares	%
Shares on issue as at the date of this Prospectus				
Founders* and Directors	121,709,723	74.68%	121,709,723	74.09%
Pre-IPO Investors	16,250,000	9.97%	16,250,000	9.53%
Other Minority Shareholders	23,690,277	14.54%	23,690,277	14.42%
Subtotal	161,650,000	99.19%	161,650,000	98.40%
Shares to be issued on Admission				
Offer Shares	1,315,789	0.81%	2,631,579	1.60%
Total	162,965,789	100%	164,281,579	100%

* Founders comprise Dr Kah Meng Lim and Ms Novanne Seah (who are related parties). Directors includes former director, Mr Chin Hua Peh.

** The Company's corporate consultant, Golden Venture Capital, is also entitled to receive shares valued at S\$75,000 upon completion of the IPO (anticipated to be 214,764 Shares.)

4.5 Answers to Key Questions

The following sections of the Answers to Key Questions table at Section 1.8 of the Replacement Prospectus are deleted and replaced with the following:

What is the Offer?	<p>The Offer is an initial public offering of Shares in the Company.</p> <p>The Offer will consist of 1,315,789 to 2,631,579 Offer Shares to raise between \$500,000 to \$1,000,000 before expenses of the Offer.</p>	Section 3.1
What are the key dates of the Offer?	<p>The Offer closes on 30 June 2024.</p> <p>The Offer Shares are expected to be allotted on 3 July 2024.</p> <p>Holding statements for the Offer Shares are expected to be dispatched on 5 July 2024.</p> <p>The Offer Shares are expected to commence trading on NSX on 12 July 2024.</p>	Section 1.2
What is the Maximum Subscription?	<p>The Company is offering a Maximum Subscription of 2,631,579 Offer Shares to raise \$1,000,000 (before expenses of the Offer).</p>	Section 3.1

What is the Minimum Subscription?	<p>The Company is offering a Minimum Subscription of 1,315,789 Offer Shares to raise \$500,000 (before expenses of the Offer).</p> <p>If the Minimum Subscription is not raised then the Company will not proceed with the Offer and will repay all Application monies received (without interest).</p>	Section 3.4									
What will the market capitalisation of the Company be upon Admission?	<p>Based on the Offer Price of \$0.38 per Offer Share, the market capitalisation of the Company following completion of the Offer, is expected to be as follows on the Minimum Subscription and Maximum Subscription respectively:</p> <table border="1"> <thead> <tr> <th></th><th>Minimum Subscription</th><th>Maximum Subscription</th></tr> </thead> <tbody> <tr> <td>Total Shares</td><td>162,965,789</td><td>164,281,579</td></tr> <tr> <td>Market Capitalisation*</td><td>\$61,927,000</td><td>\$62,427,000</td></tr> </tbody> </table> <p>*Calculated as Shares on issue at completion of the Offer multiplied by the Offer Price.</p>		Minimum Subscription	Maximum Subscription	Total Shares	162,965,789	164,281,579	Market Capitalisation*	\$61,927,000	\$62,427,000	Section 1.2
	Minimum Subscription	Maximum Subscription									
Total Shares	162,965,789	164,281,579									
Market Capitalisation*	\$61,927,000	\$62,427,000									
When can I sell my Offer Shares on NSX?	It is expected that the trading of Offer Shares will commence on or about 12 July 2024.										
When will I receive confirmation that my Application has been successful?	Holding Statements confirming Applicants' allocations under the Offer are expected to be dispatched to Applicants on 5 July 2024.	Sections 1.2 and 3.14									

4.6 Use of Funds

The reference to proceeds of "\$5,000,000 and \$8,000,000" is replaced with "\$500,000 and \$1,000,000".

The table at Section 2.7 (Use of Funds) of the Replacement Prospectus together with the corresponding notes to the table are deleted and replaced as follows:

Use of Funds	Minimum Subscription	%	Maximum Subscription ¹	%
Further development and commercialisation of the RNA Mapping Platform and RNA Analytical Platform	50,000	10%	87,500	8.75%
Development of an AI-Enabled Platform	60,000	12%	162,500	16.25%
Further development and clinical validation of miRNA based biotechnologies for	50,000	10%	175,000	17.50%

liquid biopsies for cancers				
Development of the intellectual property licensed to the Company to create novel inventions for the Company's use and exploitation	25,000	5%	60,000	6.00%
Completing the Pathomics Health Investment	55,469	11%	55,469	5.5%
Market launch initiatives	25,000	5%	40,000	4%
Research and Development	30,000	6%	75,000	7.5%
Management costs	60,000	12%	75,000	7.5%
General working capital requirements	144,531	29%	269,531	27%
	\$500,000	100%	\$1,000,000	100%

Note:

1 If the Company raises less than the Minimum Subscription then the budgets set out above may be reduced proportionately.

4.7 Details of the Offer

On page 30 of the Replacement Prospectus, the number of "13,157,895 Offer Shares" and amount of "\$5,000,000" are deleted and replaced with "1,315,789 Offer Shares" and "\$500,000" respectively.

On page 30 of the Replacement Prospectus, the number of "21,052,632 Offer Shares" and amount of "\$8,000,000" are deleted and replaced with "2,631,579 Offer Shares" and "\$1,000,000" respectively.

4.8 Escrow

The Company discloses that the 6,086,837 Shares held by Pre-IPO Investors are no longer subject to the escrow conditions detailed at topic "Are there any restrictions on securities?" at Section 1.7 (Answers to Key Questions) and Section 3.18 (Escrow) of the Replacement Prospectus. The Company notes that escrow may be imposed by NSX.

4.9 Substantial Shareholders

The table showing the substantial Shareholders of the Company on issue on completion of the Offer at Section 5.6 (Substantial Shareholders) of the Replacement Prospectus is replaced with the following:

Shareholder	Shares	%
Mr Chin Hua Peh	50,000,000	30.68%
Dr Kah Meng Lim	40,949,723	20.46%
Ms Novanne Seah	23,160,000	14.21%

Further, the table at section 1.3 (Overview of the Company) is amended as follows:

Who will be the substantial holders of the Company	<p>Based on the information known as at the date of the Prospectus, at the time of Admission (and based on the Minimum Subscription) the following persons will be substantial holders by having an interest in 5% or more of the Shares on issue in the Company:</p> <table border="1"> <tr> <th>Person</th><th>Shares</th><th>Voting Power %</th></tr> <tr> <td>Mr Chin Hua Peh</td><td>50,000,000</td><td>30.68%</td></tr> <tr> <td>Dr Kah Meng Lim</td><td>40,949,723</td><td>20.46%</td></tr> <tr> <td>Ms Novanne Seah</td><td>23,160,000</td><td>14.21%</td></tr> </table> <p><i>*Ms Novanne Seah is a related party of Dr Kah Meng Lim, and together they are the founders of GO-Dx</i></p>	Person	Shares	Voting Power %	Mr Chin Hua Peh	50,000,000	30.68%	Dr Kah Meng Lim	40,949,723	20.46%	Ms Novanne Seah	23,160,000	14.21%	Section 5.6
Person	Shares	Voting Power %												
Mr Chin Hua Peh	50,000,000	30.68%												
Dr Kah Meng Lim	40,949,723	20.46%												
Ms Novanne Seah	23,160,000	14.21%												

4.10 Financial Information

The Company has completed the review of its interim financial statements for the period ending 31 December 2023.

Section 7 (Financial Information) of the Prospectus is amended by deleting Section 7 in its entirety, and replacing it with the revised Section 7 which is set out in Annexure A to this Supplementary Prospectus.

4.11 Expenses of the Offer

The table at Section 11.6 (Expenses of the Offer) of the Replacement Prospectus is deleted and replaced with the following:

Estimated expenses	Minimum Subscription	Maximum Subscription
Capital Raising Fees	\$108,204	\$133,204
Legal fees	\$140,000	\$140,000
Investigating Accountant's Report	\$27,000	\$27,000
ASIC and NSX Listing Fees	\$98,191	\$98,474
Prospectus graphic design and printing fees	\$10,000	\$10,000
Share registry fees	\$10,000	\$10,000
Other, including marketing and roadshow	\$5,000	\$5,000
TOTAL	\$398,395	\$423,678

On page 74 of the Replacement Prospectus under the heading “Going Concern”, the amount of “\$5 million” is deleted and replaced with “\$500,000”.

On page 74 of the Replacement Prospectus under the heading “Going Concern”, the amount of “\$8 million” is deleted and replaced with “\$1,000,000”.

4.12 Investigating Accountant’s Report

The Investigating Accountant has provided a revised Investigating Accountant’s Report contained at Annexure B of the Supplementary Prospectus, to replace the report at Section 8 of the Replacement Prospectus.

4.13 Glossary of Terms

The Replacement Prospectus is amended by adding new definitions or replacing definitions at Section 13 (Glossary of Terms) as follows:

Maximum Subscription means the minimum amount to be raised under the Offer made by this Prospectus, being \$1,000,000.

Minimum Subscription means the minimum amount to be raised under the Offer made by this Prospectus, being \$500,000.

Offer means the invitation made to the public pursuant to this Prospectus to subscribe for between 1,315,789 Shares and up to 2,631,579 Shares at an issue price of \$0.38.

Offer Closing Date means 30 June 2024 or such earlier or later date as the Directors may determine.

5. WITHDRAWAL OF PREVIOUS APPLICATIONS

In accordance with section 724(3G) of the Corporations Act, as inserted by *ASIC Corporations (Minimum Subscription and Quotation Conditions) Instrument 2016/70*, if you applied for Shares under the Replacement Prospectus (**Existing Applicant**), you may withdraw your application and be repaid your application monies, provided you give the Company written notice of your wish to do so by 30 June 2024, being the date that is within one (1) month of the date of this Supplementary Prospectus.

Any repayments made by the Company pursuant to an Existing Applicant exercising their right to withdraw their application will be made in full without interest.

An Existing Applicant who wishes to withdraw their application and obtain a refund must submit a written request to the Company’s share registry by mail or delivery to the addresses set out below or via email to hello@automicgroup.com.au so that it is received within one (1) month of the date of the Supplementary Prospectus (i.e. close of business on 30 June 2024).

Mailing address	Hand delivery
GO-Dx Corporation (Aust) Ltd C/- Automic Registry Services GPO Box 5193, Sydney, New South Wales 2001	GO-Dx Corporation (Aust) Ltd C/- Automic Registry Services Level 5, 126 Phillip Street, Sydney, New South Wales 2000

The details for the payment of the refund cheque and address to which it should be sent as set out in the written request must correspond to the details contained in the Application Form lodged by that Existing Applicant. If no details are provided, the refund will be processed to the investor’s bank account on record in the Automic portal when making the refund. Existing Applicants can update their bank details by following the steps outlined at <https://investor.automic.com.au/#/home>.

If you do not wish to withdraw your application, you do not need to take any action.

6. NEW APPLICATIONS

Applications for Shares under the Offer after lodgement of the Supplementary Prospectus must be made using the Supplementary Application Form attached to or accompanying this Supplementary Prospectus.

Applications after the date of the Supplementary Prospectus must not be made on the Application Forms attached to or accompanying the Original Prospectus or Replacement Prospectus which will not be valid.

7. CONSENTS

The Company confirms that as at the date of this Supplementary Prospectus, each of the parties that have been named as having consented to being named in the Prospectus have not withdrawn that consent.

8. DIRECTORS' AUTHORISATION

This Supplementary Prospectus is issued by the Company and its issue has been authorised by a resolution of the Directors.

In accordance with section 720 of the Corporations Act, each Director has consented to the lodgement of this Supplementary Prospectus with ASIC.



Kah Meng LIM
Group Managing Director and Chief Executive Officer
For and on behalf of the Company

Dated: 30 May 2024

Annexure A – Section 7 (Financial Information)

FINANCIAL INFORMATION

7.1. Introduction

The financial information of the Company and its controlled entity (“the Group”) contained in this Section includes the:

- a) reviewed historical statement of profit or loss and other comprehensive income for the period from 22 December 2023 (date of incorporation) to 31 December 2023;
- b) reviewed historical statement of cash flows for the period from 22 December 2023 to 31 December 2023;
- c) reviewed historical statement of financial position as at 31 December 2023; and (items (a) to (c) are together referred to as the ‘Historical Financial Information’)
- d) pro forma historical statement of financial position as at 31 December 2023 (the ‘Pro Forma Historical Financial Information’).

All amounts disclosed in this section are presented in Australian dollars.

This section also includes the historical financial information of GO-DX Corporation Ltd (Go-DX Singapore). The Company has executed the necessary agreements to acquire 100% of the share capital of GO-Dx Singapore for which completion occurred on 2 February 2024. The historical financial information of GO-Dx Singapore contained in this section includes:

- e) audited historical statement of profit or loss and other comprehensive income for the financial years ended 30 June 2022 and 2023 and reviewed historical statement of profit or loss and other comprehensive income for the half year ended 31 December 2023;
- f) audited historical statement of cash flows for the years ended 30 June 2022 and 2023 and reviewed historical statement of cash flows for the half year ended 31 December 2023;
- g) audited historical statement of financial position as at 30 June 2023 and the reviewed historical statement of financial position as at 31 December 2023; and

(items (e) to (g) are together referred to as the Historical Financial Information GO-Dx Singapore).

The Group comprises the Company and GO-Dx Singapore.

Foreign currency conversion

As the historical financial information presented in section 7.6, as extracted from GO-Dx Singapore’s financial statements is presented in Singapore dollars (“SG”), it has been converted and presented in Australian dollars (“AUD”) using the following exchange rates:

AUD 1.00 = SG X.XXX	Half year ended 31 Dec 2023	Year ended 30 June 2023	Year ended 30 June 2022
Average rate for the period (used to convert the statement of profit or loss and other comprehensive income and cashflow statement)	0.881	0.919	0.987
Spot rate at year end (used to convert the statement of financial position)	0.9014	0.8986	0.9576

The Group has a 30 June year-end for accounting purposes. In addition, investors should be aware that past performance is not an indication of future performance. There are no forecasts included in this financial information section.

7.2 Financial information

The financial information included in this Section 7 was prepared by management and was adopted by the Directors. The Directors are responsible for the inclusion of all financial information in this Prospectus. The basis of preparation is identified in the relevant sections.

7.3 Basis of preparation of the Historical Financial Information

The Historical Financial Information included in this section has been prepared in accordance with the measurement and recognition criteria (but not the disclosure requirements) of Australian Accounting Standards (AAS) and the summary of proposed significant accounting policies outlined in Section 7.8. The financial information is presented in an abbreviated form in so far as it does not include all the disclosures and notes required in an annual financial report prepared in accordance with AAS and the Corporations Act.

The Historical Financial Information and Pro Forma Historical Financial Information has been prepared for the purpose of the Offer.

The Historical Financial Information of the Company has been extracted from the financial statements for the period ended 31 December 2023 which were reviewed by HLB Mann Judd (Vic) Partnership. The Pro Forma Historical Financial Information has been reviewed by HLB Mann Judd Corporate Finance Pty Ltd as set out in the Investigating Accountant's Report (IAR) in Annexure B of the supplementary prospectus. Investors should note the scope and limitations of the IAR.

7.4 General factors affecting the operating results of the Company

Below is a discussion of the main factors which affected the Company's operations and relative financial performance for the period from incorporation to 31 December 2023 which the Company expects may continue to affect it in the future. The discussion of these general factors is intended to provide a summary only and does not detail all factors that affected the Company's historical operating and financial performance, nor everything which may affect the Company's operations and financial performance in the future. The information in this section should also be read in conjunction with the risk factors set out in Section 6 ('Risk Factors') of the Prospectus, and the other information contained in this Prospectus.

7.5 Historical Financial Information – the Company

7.5.1 Reviewed Historical Statement of Profit or Loss and Other Comprehensive Income

The table below presents the Historical Statement of Profit or Loss and Other Comprehensive Income of the Company for the period from incorporation to 31 December 2023.

	Period ended 31 Dec 2023
Revenue and income	-
Expenses	-
Loss before income tax expense	-
Income tax expense	-
Loss after income tax expense	-
Other comprehensive income	-
Other comprehensive income for the period, net of tax	-
Total comprehensive loss for the period	-

Management's Discussion and Analysis

As the Company was only incorporated on 22 December 2023, for the sole purpose of becoming the holding company of GO-Dx, to effect the listing on the NSX. The Company did not trade nor did it control any assets nor incurred any liabilities from its incorporation to 31 December 2023.

Its assets were limited to the cash at bank of \$ 2 representing the amount receipted in respect of the paid-up capital on incorporation.

7.5.2 Reviewed Historical Statement of Cash Flows

The table below presents the Historical Statement of Cash Flows of the Company for the period from incorporation to 31 December 2023.

	Period ended 31 Dec 2023
<i>Cash flows from operating activities</i>	
Payments to suppliers (inclusive of GST)	-
Net cash inflow/(outflow) from operating activities	-
<i>Cash flows from investing activities</i>	
Payment for investment	-
Net cash inflow/(outflow) from investing activities	-
<i>Cash flow from financing activities</i>	
Proceeds from issues of share capital (net of costs)	2
Net cash inflow/(outflow) from financing activities	2
Net change in cash and cash equivalents	2
Cash and cash equivalents at beginning of period	-
Cash and cash equivalents at end of period	2

Management's Discussion and Analysis

As the Company was only incorporated on 22 December 2023, for the sole purpose of becoming the holding company of GO-Dx, to effect the listing on the NSX. The Company did not trade nor did it control any assets nor incurred any liabilities from its incorporation to 31 December 2023.

Its assets were limited to the cash at bank of \$2 representing the amount receipted in respect of the paid-up capital on incorporation.

7.5.3 Reviewed Historical Statement of Financial Position

The table below presents the Historical Statement of Financial Position of the Company as at 31 December 2023.

	31 Dec 2023
Current assets	
Cash and cash equivalents	2
Total current assets	2
Total assets	2
Current liabilities	
Total non-current liabilities	-
Total liabilities	-
Net assets	2
Equity	
Issued capital	2
Accumulated losses	-
Total equity	2

Management's Discussion and Analysis

As the Company was only incorporated on 22 December 2023, for the sole purpose of becoming the holding company of GO-Dx, to effect the listing on the NSX. The Company did not trade nor did it control any assets nor incurred any liabilities from its incorporation to 31 December 2023.

Its assets were limited to the cash at bank of \$2 representing the amount receipted in respect of the paid-up capital on incorporation.

7.6 Historical Financial Information – GO-Dx SINGAPORE

7.6.1 Reviewed Historical Statement of Profit or Loss and Other Comprehensive Income – GO-Dx

The table below presents the Historical Statement of Profit or Loss and Other Comprehensive Income of GO-Dx Singapore for the 6 months ended 31 December 2023 and the 2 years ended 30 June 2023.

Period/year ended	SG			AUD		
	Reviewed	Audited	Audited	Reviewed	Audited	Audited
	31-Dec-23	30-Jun-23	30-Jun-22	31-Dec-23	30-Jun-23	30-Jun-22
Revenue			-			
Administrative expenses	(592,847)	(216,642)	(17,878)	(672,972)	(235,781)	(18,114)
other charge	2,559	(3,454)	0	2,905	(3,759)	
Loss before tax	(590,288)	(220,096)	(17,878)	(670,067)	(239,540)	(18,114)
Income tax expense		-	-			
Loss for the year	(590,288)	(220,096)	(17,878)	(670,067)	(239,540)	(18,114)
Other comprehensive income		-	-			
Total comprehensive loss for the year	(590,288)	(220,096)	(17,878)	(670,067)	(239,540)	(18,114)

Management's Discussion and Analysis

The Company has reported no revenue in financial period/years ended 31 Dec 2023, 30 June 2023 and 30 June 2022.

Net loss after tax for the period/year ended 31 Dec 2023 was S\$590,288 as compared with 30 June 2023 net loss of S\$220,096 and year ended 30 June 2022 net loss of S\$17,878, mainly caused by a loss from operations due to increase in general administration expenses and listing preparation expenditures. Listing consultant fees incurred in Dec 2023 was S\$47,470 (Jun 2023: S\$56,465, June 2022: Nil) and local consultant fees in Dec 2023 was S\$140,430 (30 June 2023: S\$51,849, 30 June 2022: Nil), Nil commission fee in Dec 2023 (June 2023: S\$28,250, June 2022: Nil), License establishment fee of S\$300,000 in Dec 2023 as compared with NIL in June 2023 and June 2022, Advertising expense in Dec 2023 S\$12,625 (June 2023: S\$17,244, June 2022: Nil), Salary and allowance in Dec 2023 of S\$11,725 (June 2023: \$15,929, June 2022: Nil) and increase of Audit fees from S\$14,400 per year in June 2022 to S\$15,736 in Dec 2023 (half year review) and S\$16,200 in June 2023.

7.6.2 Reviewed Historical Statement of Cash Flows – GO-Dx SINGAPORE

The table below presents the Historical Statement of Cash Flows of GO-Dx Singapore for the 2 years ended 30 June 2023 and the interim period ended 31 December 2023.

Period/year ended	SG			AUD		
	Reviewed 31-Dec 23	Audited 30-Jun-23	Audited 30-Jun-22	Reviewed 31-Dec-23	Audited 30-Jun-23	Audited 30-Jun-22
CASH FLOWS FROM OPERATING ACTIVITIES						
Loss before tax	(590,288)	(220,096)	(17,878)	(670,067)	(239,540)	(18,114)
Adjustments for:						
Depreciation	868	191	0	985	208	0
Operating loss before working capital changes	(589,420)	(219,905)	(17,878)	(669,082)	(239,332)	(18,114)
Increase in other payables	(58,005)	38,140	17,838	(65,845)	41,509	18,074
Net cash flows used in operating activities	(647,425)	(181,765)	(40)	(734,926)	(197,823)	(41)
CASH FLOWS FROM INVESTING ACTIVITY						
Increase in deposit	(65,563)	0	0	(74,424)	0	0
Increase in financial assets	(100,000)	0	0	(113,515)	0	0
Purchase of plant and equipment	(3,198)	(2,544)	0	(3,630)	(2,769)	0
Net cash flows used in investing activity	(168,761)	(2,544)	0	(191,569)	(2,769)	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Issuance of ordinary shares		1,461,140	-	-	1,590,223	0
Payment of fund-raising costs	(72,500)	-	-	(82,299)	(3,265)	0
Increase in amounts due from a related company	(1,481)	(3,000)	-	(1,681)	(3,265)	0
Increase in amounts due to a related company		600	-	-	653	0
Increase in amounts due from a director		(140)	-	-	(152)	0
Net cash flows from financing activities	(73,981)	1,458,600	-	(83,980)	1,587,458	0
Net increase/(decrease) in cash and cash equivalents	(890,167)	1,274,291	(40)	(1,010,475)	1,386,867	(41)
Cash and cash equivalents at beginning of year	1,275,251	960	1,000	1,419,153	1,003	989
Impact of foreign exchange translation	0	0	0	18,529	31,284	54
Cash and cash equivalents at end of year/period	385,084	1,275,251	960	427,207	1,419,153	1,003

Management's Discussion and Analysis

NET CASH GENERATED FROM OPERATING ACTIVITIES

The Company used S\$647,425 in operating cash flows in Dec 2023 as compared to S\$181,765 in June 2023 and S\$40 for June 2022. The increase in cash outflows during Dec 2023 relates primarily to the operating loss of S\$590,288 in Dec 2023 compared to S\$220,096 in June 2023 because of higher general administrative spendings including license establishment fees, professional fees include listing and business consultant fees, salaries and employee benefits, printing and stationery expenses, telecommunication expenses, travelling expenses, utilities, and other office expenses.

NET CASH USED IN INVESTING ACTIVITIES

The Company used S\$168,761 from investing activities in Dec 2023 (June 2023: S\$2,544, June 2022: Nil) as a result of purchase of a notebook computer and placement of funds in fixed deposit as well as paying S\$100,000 for the equity interest in Pathomics Health Pte Ltd.

NET CASH GENERATED FROM FINANCING ACTIVITIES

Net cash from financing activities in Dec 2023 of S\$73,981 was from amount due from a related company and payment of fund-raising costs, compared to S\$1.458 million in June 2023 for cash proceeds received from the issue of New Shares pursuant to our Pre-IPO fund raising. As a result, the Company's cash and cash equivalents stood at S\$385,084 in Dec 2023 as compared to S\$1.275 million as at end 30 June 2023 and S\$960 as at end of 30 June 2022.

7.6.3 Reviewed Historical Statement of Financial Position – GO-Dx SINGAPORE

The table below presents the Historical Statement of Financial Position of GO-Dx Singapore as at 31 December 2023 and 30 June 2023.

	SG		AUD	
	<u>Reviewed</u>	<u>Audited</u>	<u>Reviewed</u>	<u>Audited</u>
As at	31 Dec-23	30-Jun-23	31-Dec 23	30-Jun-23
Non-current asset				
Plant and equipment	4,683	2,353	5,195	2,619
	4,683	2,353	5,195	2,619
Current assets				
Amounts due from a director	140	140	156	156
Amounts due from a related company & non-controlling interest	4,568	3,000	5,068	3,339
Financial assets	165,563		183,673	
Cash and cash equivalents	385,084	1,275,251	427,207	1,419,153
	555,355	1,278,391	616,103	1,422,647
Current liabilities				
Other payables	51,295	72,130	56,906	80,269
Amounts due to a related company	2,633	2,633	2,921	2,930
	53,928	74,763	59,827	83,199
Net current assets/(liabilities)	501,427	1,203,628	556,276	1,339,448
Net assets/(liabilities)	506,110	1,205,981	561,471	1,342,067

Equity attributable to owners of the Company				
Share capital	1,389,640	1,462,140	1,510,781	1,591,212
Reserve	-	-	(3,895)	26,300
Accumulated losses	(883,617)	(256,159)	(945,512)	(275,445)
Non-controlling interest	87	-	97	-
Total equity/(equity deficits)	506,110	1,205,981	561,471	1,342,067

Management's Discussion and Analysis

Total assets as at 31 Dec 2023 was S\$560,038 as compared to S\$1,280,744 in June 2023, mainly due to decrease in cash and cash equivalent bank deposits to S\$385,084 for payment to listing preparation expenses (business consultancy fees, professional fees for listing consultant and pre-IPO activities).

Total liabilities as at 31 Dec 2023 were S\$53,928 compared to S\$74,763 in June 2023, which decreased mostly due to decrease in accruals of listing related fees.

7.7 Pro forma financial information

7.7.1 Pro forma transactions

The proforma historical consolidated financial position as at 31 December 2023 and the accompanying notes reflect the following transactions contemplated in this Prospectus which are to take place on or before the completion of the Offer, referred to as the pro forma adjustments, together with the Offer, as if they had occurred on or around 31 December 2023 and are set out below:

- a) Acquisition of GO-Dx by the Company for the consideration of \$565,269. By this transaction, the Company obtains control of GO-Dx. The net assets held by GO-Dx as acquired is detailed in section 7.6.3. In determining the accounting treatment to be applied to this acquisition, the Directors gave consideration to the fact that the Company and GO-Dx were controlled by the same group of major shareholders before and after the acquisition. Accordingly, it was determined that the acquisition met the definition of a transaction between entities under common control as outlined in AASB 3, whereby the variance between the purchase consideration paid and the net assets acquired is recognised in equity on consolidation. The impact of this transaction is set out in the table below:

Consideration of issued capital	565,269
Less net assets acquired adjusted for non-controlling interest (section 7.6.3)	561,374
Other reserve	3,895

- b) Issuance of 6 million shares by GO-Dx to raise SG 600,000 or AUD 665,631 (using the 31 December 2023 exchange rate). Costs of issuing these shares are estimated to be SG 25,000 or AUD 33,282;
- c) Recognising the payment of additional SG 50,000 or AUD 55,469 (using the 31 December 2023 exchange rate) on the basis that all of the conditions for acquisition are met and the outstanding consideration payable of SG 50,000 or AUD 55,469. The outstanding consideration is settled using the proceeds of the raising;

- d) Issue of a minimum of 1,315,789 shares or up to a maximum of 2,631,579 shares at 38 cents each to raise a minimum of \$500,000 or a maximum of \$1 million, before costs;
- e) Recognition of transaction fees payable fund-raising costs, ranging between \$398,395 to \$423,678, determined in accordance with the terms and conditions outlined in section 4.11 of the supplementary prospectus. The associated deferred tax asset has been expensed in full to the profit and loss statement.

The pro forma historical Statement of Financial Position is intended to be illustrative only and will not reflect the actual position and balances as at the date of this Prospectus or at the conclusion of the Offer.

7.7.2 Pro Forma Consolidated Historical Statement of Financial Position as at 31 December 2023

The Pro Forma Consolidated Historical Statement of Financial Position as at 31 December 2023 set out below, has been prepared to illustrate the financial position of the Group, following completion of the Offer and the transactions outlined in Section 7.7.1.

	Note	As at 31 Dec 2023	Proforma Adjustments		Impact of the offer		Proforma Balance sheet	
			Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Assets								
Current assets								
Cash and cash equivalents	i	2	1,004,087	1,004,087	129,340	604,057	1,133,429	1,608,146
Trade and other receivables - related parties & NCI	ii	0	5,068	5,068	0	0	5,068	5,068
Trade and other receivables - director	iii	0	155	155	0	0	155	155
Total current assets		2	1,009,310	1,009,310	129,340	604,057	1,138,652	1,613,369
Non-current assets								
Financial assets	iv		294,612	294,612	0	0	294,612	294,612
Property, plant equipment		0	5,195	5,195	0	0	5,195	5,195
Total non-current assets		0	299,807	299,807	0	0	299,807	299,807
Total assets		2	1,309,117	1,309,117	129,340	604,057	1,438,459	1,913,176
Liabilities								
Current liabilities								
Trade and other payables	v	0	56,906	56,906	0	0	56,906	56,906
Trade and other payables - related parties		0	2,921	2,921			2,921	2,921
Deferred consideration	vi	0	55,469	55,469	(55,469)	(55,469)	0	0
Total current liabilities		0	115,296	115,296	(55,469)	(55,469)	59,827	59,827
Total liabilities		0	115,296	115,296	(55,469)	(55,469)	59,827	59,827
Net assets		2	1,193,821	1,193,821	184,809	659,526	1,378,632	1,853,349
Equity								
Issued capital	vii	2	1,197,619	1,197,619	304,327	786,629	1,501,948	1,984,250
Reserves	viii	0	(3,895)	(3,895)	0	0	(3,895)	(3,895)
Accumulated losses	ix	0	0	0	(119,518)	(127,103)	(119,518)	(127,103)
Non-controlling interest			97	97			97	97
Total equity		2	1,193,821	1,193,821	184,809	659,526	1,378,632	1,853,349

i) Cash and cash equivalents

Balance - 31 Dec 23

Proforma adjustments

Acquisition & consolidation of GO-Dx

Issue of 6 million shares - seed raise, net of transaction costs

Deposit paid for acquisition of interest in Pathomics Health

Impact of the offer

Issue of shares under the prospectus

Settle cash based cost of issue

Settlement of Pathomics Health consideration payable

Proforma balance

Trade and other receivables - related parties & NCI

Balance - 31 Dec 23

Proforma adjustments

Acquisition & consolidation of GO-Dx

Proforma balance

iii) Trade and other receivables - director

Balance - 31 Dec 23

Proforma adjustments

Acquisition & consolidation of GO-Dx

Impact of the offer

Allocate to issued capital

Proforma balance

iv) Financial assets

Balance - 31 Dec 23

Proforma adjustments

Acquisition & consolidation of GO-Dx

Deposit paid for acquisition of interest in Pathomics Health

Record additional investment

Proforma balance

v) Trade and other payables

Balance - 31 Dec 23

Proforma adjustments

Acquisition & consolidation of GO-Dx

Proforma balance

vi) Deferred consideration

Balance - 31 Dec 23

Proforma adjustments

Record unpaid consideration for acquisition of interest in Pathomics Health

Impact of the offer

Settlement of Pathomics Health consideration payable

Proforma balance

vii) Issued capital

Balance - 31 Dec 23

Proforma adjustments

Acquisition & consolidation of GO-Dx

Issue of 6 million shares - seed raise, net of transaction costs

Minimum	Maximum
2	2
427,207	427,207
632,350	632,350
(55,469)	(55,469)
1,004,087	1,004,087
500,000	1,000,000
(315,191)	(340,474)
(55,469)	(55,469)
129,340	604,057
1,133,429	1,608,146

Minimum	Maximum
0	0
5,068	5,068
5,068	5,068
5,068	5,068

Minimum	Maximum
0	0
155	155
155	155
0	0
0	0
155	155

Minimum	Maximum
0	0
183,673	183,673
55,469	55,469
55,469	55,469
294,612	294,612
294,612	294,612

Minimum	Maximum
0	0
56,906	56,906
56,906	56,906
56,906	56,906

Minimum	Maximum
0	0
55,469	55,469
55,469	55,469
(55,469)	(55,469)
(55,469)	(55,469)
0	0

Minimum	Maximum
2	2
565,269	565,269
632,350	632,350

	1,197,619	1,197,619
<u>Impact of the offer</u>		
Issue of shares under the prospectus	500,000	1,000,000
Settle cash based cost of issue	(315,191)	(340,474)
Settle non-cash based cost of issue	(83,204)	(83,204)
Issue of shares to settle non-cash based costs	83,204	83,204
Deferred tax effect of costs of issue expensed	119,518	127,103
	304,327	786,629
Proforma balance	1,501,948	1,984,250
viii) Reserves	Minimum	Maximum
Balance - 31 Dec 23	0	0
<u>Proforma adjustments</u>		
Acquisition & consolidation of GO-Dx	(3,895)	(3,895)
	(3,895)	(3,895)
Proforma balance	(3,895)	(3,895)
ix) Accumulated losses	Minimum	Maximum
Balance - 31 Dec 23	0	0
<u>Proforma adjustments</u>		
	0	0
<u>Impact of the offer</u>		
Deferred tax effect of cost of issues expensed	(119,518)	(127,103)
	(119,518)	(127,103)
Proforma balance	(119,518)	(127,103)

Other than the following, the Directors are not aware of any significant events since the end of the reporting period.

The matters set out in section 7.6.1 (a) – (c).

GO-Dx's unaudited cash balance was SG\$ 570,781 as at 30 April 2024. It also has a term deposit of SG\$65,563 as at 30 April 2024.

7.7.4 Contingency

The Company and its subsidiaries have a contingent liability of SG\$ 3,000,000 payable in respect of the success fees should the Company and its subsidiary achieve net sale revenue from the sale of relevant products and services comprised in the IP to Geneoasis. For further information about the fees payable under the Geneoasis Licence agreement, please see section 10.3 of the Prospectus.

7.8 Summary of Significant Accounting Policies

A summary of significant accounting policies which have been adopted in the preparation of the Historical Financial Information and Pro Forma Historical Financial Information, and which will be adopted and applied in preparation of the annual financial statements of the Company for subsequent years, is set out as follows:

(a) Basis of Preparation of Accounts

The Pro Forma Historical Statement of Financial Position has been prepared in accordance with Australian Accounting Standards (AAS), Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the Corporations Act (as modified for inclusion in the Prospectus).

AAS set out accounting policies that the AASB have concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with AAS ensures that the financial statements and notes also comply with International Financial Reporting Standards.

The financial information presented in the Prospectus is presented in an abbreviated form and does not contain all the disclosures that are usually provided in an annual report prepared in

accordance with the Corporations Act. The Pro Forma Historical Statement of Financial Position has been prepared on the basis of the assumptions outlined in Section 7.7.

The Pro Forma Historical Consolidated Statement of Financial Position has been prepared on an accrual 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.

The Pro Forma Historical Consolidated Statement of Financial Position has been prepared for GO-Dx Corporation (AUST) Ltd, being a public company limited by shares incorporated and domiciled in Australia. The Company is a for-profit entity for financial reporting purposes under AAS.

(b) Income Tax

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

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax assets/(liabilities) are measured at the amounts expected to be recovered from/(paid to) 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 outside profit or loss when the tax relates to items that are recognised outside profit or loss.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability 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 and their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability. With respect to non-depreciable items of property, plant and equipment measured at fair value and items of investment property measured at fair value, the related deferred tax liability or deferred tax asset is measured on the basis that the carrying amount of the asset will be recovered entirely through sale. When an investment property that is depreciable is held by the company in a business model whose objective is to consume substantially all of the economic benefits embodied in the property through use over time (rather than through sale), the related deferred tax liability or deferred tax asset is measured on the basis that the carrying amount of such property will be recovered entirely through use.

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) a legally enforceable right of set-off exists; and (b) 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.

(c) Fair Value of Assets and Liabilities

The Group measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable AAS.

Fair value is the price the Group would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

(d) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset – but not the legal ownership – are transferred to the Group, are classified as finance leases.

Finance leases are capitalised by recognising an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the lease term.

(e) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Group 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 transaction costs, except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, at amortised cost using the effective interest method or at cost. 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 the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

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 amount with a consequential recognition of an income or expense item in profit or loss.

(i) 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. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(ii) *Held-to-Maturity Investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Company's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) *Financial Liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Impairment

At the end of each reporting period, the Group assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Group recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

(f) *Impairment of Assets*

At the end of each reporting period, the Group assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another AAS (e.g. in accordance with the revaluation model in AASB 116: *Property, Plant and Equipment*). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other AAS.

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.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

(g) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Group's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Group's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the re-measurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The Group's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Group does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(i) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally

accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Interest revenue is recognised using the effective interest 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.

(j) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Section 6.8 (e) for further discussion on the determination of impairment losses.

(k) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Group that remain unpaid at the end of the reporting period. Due to their short-term nature they are measured at amortised cost and are not discounted. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(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 Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

(m) *Basis of consolidation*

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost.

Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements.

Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity.

All controlled entities have a June financial year end.

Subsidiaries

Subsidiaries are all entities (including structured entities) over which the parent has control. Control is established when the parent is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

Common control transaction

A business combination involving entities or businesses under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination, and that control is not transitory. It is outside the scope of AASB 3 when the same group of individuals has, as a result of contractual arrangements, ultimate collective power to govern the financial and operating policies of each of the combining entities so as to obtain benefits from their activities, and that ultimate collective power is not transitory. Such transactions are accounted using the pre-combination carrying value without fair value uplift of the assets and liabilities transferred.

(n) Share-based Payments

Equity settled share-based payments in return for goods and services are measured at the fair value of the goods and services received, except when the fair value cannot be estimated reliably, in which case they are measured at the fair value of the equity instrument.

Equity-settled and cash-settled share-based compensation benefits are provided to employees.

Equity-settled transactions are awards of shares, or options over shares, that are provided to employees in exchange for the rendering of services. Cash-settled transactions are awards of cash for the exchange of services, where the amount of cash is determined by reference to the share price.

The costs of equity-settled transactions are measured at fair value on grant date. Fair value is independently determined using either the Binomial or Black-Scholes option pricing model that takes into account the exercise price, the term of the option, the impact of dilution, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option, together with non-vesting conditions that do not determine whether the company receives the services that entitle the employees to receive payment. No account is taken of any other vesting conditions.

The costs of equity-settled transactions are recognised as an expense with a corresponding increase in equity over the vesting period. The cumulative charge to profit or loss is calculated based on the grant date fair value of the award, the best estimate of the number of awards that are likely to vest and the expired portion of the vesting period. The amount recognised in

profit or loss for the period is the cumulative amount calculated at each reporting date less amounts already recognised in previous periods.

The cost of cash-settled transactions is initially, and at each reporting date until vested, determined by applying either the Binomial or Black-Scholes option pricing model, taking into consideration the terms and conditions on which the award was granted. The cumulative charge to profit or loss until settlement of the liability is calculated as follows:

During the vesting period, the liability at each reporting date is the fair value of the award at that date multiplied by the expired portion of the vesting period.

From the end of the vesting period until settlement of the award, the liability is the full fair value of the liability at the reporting date.

All changes in the liability are recognised in profit or loss. The ultimate cost of cash-settled transactions is the cash paid to settle the liability.

Market conditions are taken into consideration in determining fair value. Therefore any awards subject to market conditions are considered to vest irrespective of whether or not that market condition has been met, provided all other conditions are satisfied.

If equity-settled awards are modified, as a minimum an expense is recognised as if the modification has not been made. An additional expense is recognised, over the remaining vesting period, for any modification that increases the total fair value of the share-based compensation benefit as at the date of modification.

If the non-vesting condition is within the control of the company or employee, the failure to satisfy the condition is treated as a cancellation. If the condition is not within the control of the company or employee and is not satisfied during the vesting period, any remaining expense for the award is recognised over the remaining vesting period, unless the award is forfeited.

If equity-settled awards are cancelled, it is treated as if it has vested on the date of cancellation, and any remaining expense is recognised immediately. If a new replacement award is substituted for the cancelled award, the cancelled and new award is treated as if they were a modification.

(o) Foreign currency transactions and balances

The financial statements are presented in Australian dollars, which is the Group's functional and presentation currency.

Foreign currency transactions

Foreign currency transactions are translated into Australian dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Foreign operations

The assets and liabilities of foreign operations are translated into Australian dollars using the exchange rates at the reporting date. The revenues and expenses of foreign operations are

translated into Australian dollars using the average exchange rates, which approximate the rates at the dates of the transactions, for the period. All resulting foreign exchange differences are recognised in other comprehensive income through the foreign currency reserve in equity. The foreign currency reserve is recognised in profit or loss when the foreign operation or net investment is disposed of.

(p) Going Concern

During the period the Company's subsidiary incurred losses of SGD590,288. As at 31 December 2023, its subsidiary's cash balance was SGD 385,084 or AUD 427,207 (using the 31 December 2023 exchange rate). The Company and its subsidiary has a number of contractual commitments which it will need to fulfil within the next 12 months.

The current main operating costs of the Group has been kept to a minimum and where possible, executed a variation deed to curtail its investing cash outflows. The Group is looking to focus its fund-raising efforts and is reasonably confident in raising the required funds.

Notwithstanding this, there exists a material uncertainty that may cast doubt on the Company's ability to continue as a going concern, should the IPO not be completed. The directors are confident that the IPO will complete and have accordingly prepared the financial statements on a going concern basis. Accordingly, they do not include any adjustments relating to recoverability or classification of assets, or the amount and classification of liabilities that might be necessary should the Company not continue as a going concern.

Annexure B – Investigating Accountant’s Report

30 May 2024

The Board of Directors
GO-Dx Corporation (Aust) Ltd
C/- Moray & Agnew Lawyers
Level 6, 505 Little Collins St
MELBOURNE VIC 3000

Dear Board members,

Independent Limited Assurance Report on the historical and pro forma historical financial information of GO-Dx Corporation (Aust) Ltd (“the Company”) and its subsidiaries (“the Group”)

1.1 Introduction

We have been engaged by GO-Dx Corporation (Aust) Ltd to report on the historical financial information and the pro forma historical financial information of the Group for inclusion in the supplementary prospectus dated on or about 30 May 2024 and relating to the issue of a minimum of 1,315,789 ordinary shares and a maximum of 2,631,579 ordinary shares at an application price of \$0.38 per share in the Company and listing on the National Stock Exchange of Australia (“the NSX”) (“the Offer”).

Expressions and terms defined in the supplementary prospectus have the same meaning in this report.

The nature of this report is such that it can only be issued by an entity which holds an Australian Financial Services License under the *Corporations Act 2001*. HLB Mann Judd Corporate Finance Pty Ltd (“HLB Mann Judd”) holds an appropriate Australian Financial Services License (AFS License Number 240988) under the *Corporations Act 2001*. Refer to our Financial Services Guide included as part 2 of this report.

1.2 Scope

1.2.1 Historical Financial Information

You have requested HLB Mann Judd to review the Company’s historical financial information, as set out in sections 7.5.1 to 7.5.3 of Annexure A of the supplementary prospectus comprising:

- The Company’s historical statement of profit or loss and other comprehensive income for the period from the date of incorporation (22 December 2023) to 31 December 2023;
- The Company’s historical statement of cash flows for the period from the date of incorporation to 31 December 2023; and
- The Company’s historical statement of financial position as at 31 December 2023.

The historical financial information has been prepared in accordance with the stated basis of preparation, being the recognition and measurement principles contained in Australian Accounting Standards (“AAS”) and the Company’s adopted accounting policies as outlined in section 7.8 of

hlb.com.au

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HLB Mann Judd Corporate Finance Pty Ltd is a member of HLB International, the global advisory and accounting network.

Annexure A of the supplementary prospectus. The historical financial information of the Company has been extracted from the reviewed interim financial report of the Company for the period ended 31 December 2023, which was reviewed by HLB Mann Judd (VIC) Partnership. HLB Mann Judd (Vic) Partnership issued an unmodified review conclusion on the interim financial report which contained a material uncertainty paragraph related to going concern. The historical financial information is presented in the supplementary prospectus in an abbreviated form, in so far as it does not include all of the presentation and disclosure required by AAS and other regulatory professional reporting requirements appropriate to general purpose financial reports prepared in accordance with the *Corporations Act 2001*.

The Historical Financial Information of GO-Dx Corporation Ltd ("GO-Dx Singapore") presented in section 7.6 of Annexure A of the supplementary prospectus has been extracted from the reviewed interim financial statements of GO-Dx Singapore for the period ended 31 December 2023 and audited financial statement for the years ended 30 June 2022 and 2023. The said statements have been subject to review and audit by the auditors of GO-Dx Singapore. The review conclusion for the period ended 31 December 2023 and the audit reports for the years ended 30 June 2022 and 2023 were unmodified and were considered by HLB Mann Judd as part of its review of the Pro-Forma Historical Financial Information in accordance with the requirements set out in *ASA 600 Special Considerations- Audits of a Group Financial Report*.

1.2.2 Pro Forma historical financial information

You have requested HLB Mann Judd to review the pro forma historical statement of financial position as at 31 December 2023 to be included in the supplementary prospectus, referred to as "the pro forma historical financial information".

The pro forma historical financial information has been derived from the historical financial information of the Company, after adjusting for the effects of the pro forma adjustments described in section 7.7.1 of Annexure A of the supplementary prospectus. The stated basis of preparation is the recognition and measurement principles contained in AAS, as described in section 7.3 of Annexure A of the supplementary prospectus, applied to the historical financial information and the event(s) or transaction(s) to which the pro forma adjustments relate, as if those event(s) or transaction(s) had occurred as at 31 December 2023. Due to its nature, the pro forma historical financial information does not represent the Company's actual or prospective financial position and financial performance.

1.3 Directors' responsibility

The directors of the Company are responsible for the preparation of the historical financial information and pro forma historical financial information, including the selection and determination of pro forma adjustments made to the historical financial information and included in the pro forma historical financial information. This includes responsibility for such internal controls as the directors determine are necessary to enable the preparation of historical financial information and pro forma historical financial information that are free from material misstatement, whether due to fraud or error.

1.4 Our responsibility

Our responsibility is to express a limited assurance conclusion on the financial information based on the procedures performed and the evidence we have obtained. We have conducted our engagement in accordance with the Standard on Assurance Engagement *ASAE 3450 Assurance Engagements involving Corporate Fundraisings and/or Prospective Financial Information*.

A review consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Our engagement did not involve updating or re-issuing any previously issued audit or review report on any financial information used as a source of the historical and pro forma historical financial information.

1.5 Conclusions

1.5.1 Historical financial information

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the historical financial information, as described in sections 7.5.1 to 7.5.3 of Annexure A of the supplementary prospectus, comprising:

- The Company's historical statement of profit or loss and other comprehensive income for the period from the date of incorporation to 31 December 2023;
- The Company's historical statement of cash flows for the period from the date of incorporation to 31 December 2023; and
- The Company's historical statement of financial position as at 31 December 2023

is not presented fairly, in all material respects, in accordance with the stated basis of preparation, as described in section 7.3 of Annexure A of the supplementary prospectus.

1.5.2 Pro Forma historical financial information

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the pro forma historical financial information as outlined in section 7.7.2 of Annexure A of the supplementary prospectus, being the Group's proforma historical statement of financial position as at 31 December 2023 is not presented fairly in all material respects, in accordance with the stated basis of preparation as described in section 7.3 of Annexure A of the supplementary prospectus.

1.6 Restriction on Use

Without modifying our conclusions, we draw attention to sections 7.1 to 7.3 of Annexure A of the supplementary prospectus, which describes the purpose of the financial information, being for inclusion in the supplementary prospectus. As a result, the financial information may not be suitable for use for another purpose.

We disclaim any responsibility for any reliance on the report or the financial information to which it relates for any purpose other than that for which it was prepared. This report should be read in conjunction with the supplementary prospectus.

1.7 Consent

HLB Mann Judd has consented to the inclusion of this assurance report in the supplementary prospectus in the form and context which it is included. At the date of this report, this consent has not been withdrawn.

1.8 Disclosure of Interests

HLB Mann Judd has no financial or other interest that could reasonably be regarded as affecting our ability to give an unbiased conclusion on the matters that are subject of this report for which normal professional fees will be received. No director of HLB Mann Judd or any individuals involved with the preparation of this report have any interest in the outcome of the Offer other than the preparation of this report and participation in due diligence procedures for which normal professional fees will be received.

Our associated entity, HLB Mann Judd (Vic) Partnership acts as the auditor of the Company and, from time to time, provides the Company with certain professional services where it is considered that our independence is not affected for which normal professional fees are received.

1.9 Liability

The liability of HLB Mann Judd is limited to the inclusion of this report in the supplementary prospectus. Unless specifically referred to in this Report, or elsewhere in the supplementary prospectus, HLB Mann Judd was not involved in the preparation of any other part of the supplementary prospectus and did not cause the issue of any other part of the supplementary prospectus. Accordingly, HLB Mann Judd makes no representations or warranties as to the completeness or accuracy of the information contained in any other part of the supplementary prospectus.

1.10 Financial Services Guide

We have included our Financial Services Guide as part 2 of this report. The Financial Services Guide is designed to assist retail clients in their use of any general financial product advice in our report.

Yours faithfully

HLB Mann Judd Corporate Finance Pty Ltd



Jude Lau
Director

Part 2 Financial Services Guide

What is the purpose of this Financial Services Guide?

This Financial Services Guide (FSG) provides you with information about us to help you decide whether to use the services that we offer.

It explains:

- The services offered by us;
- How instructions may be provided to us;
- How we are remunerated; and
- The details of our internal and external complaints handling procedures and how you can access them.

This FSG is provided by HLB Mann Judd Corporate Finance Pty Ltd (AFSL: 240988). In this FSG, each of the companies is referred to as "we", "our" or "us", and collectively referred to as "HLB Mann Judd".

What Services can we provide?

Under our AFS licence authorisation, we may carry on a financial services business to provide:

- financial product advice on basic deposit products, securities, derivatives limited to old law securities options contracts and warrants, and
- dealing services in respect of the above financial products.

Collectively these are referred to as "Services". HLB Mann Judd provides corporate finance services including valuations and merger and acquisition advice. This includes capital raising, strategic option analysis and financial modelling.

Will you provide me with advice which is suitable to my needs and financial circumstances?

We provide general financial product advice only, not personal financial product advice because the advice has been prepared without taking into consideration your personal objectives, financial situation or needs. You should consider the appropriateness of the advice, having regards to your objectives, financial situation and needs before acting on the advice.

We are authorised to provide you with personal advice in relation to basic deposit products, securities and derivatives limited to old law securities options contracts and warrants. We may not provide advice of any kind in relation to any other interest, financial products or other investments.

Generally, if personal advice is given – that is, the advice that takes into account your particular circumstances, financial situation and needs, you would be provided with a Statement of Advice (SOA) / Statement of Additional Advice (SOAA) in accordance with the requirements of the Corporations Act. The SOA/SOAA would contain the advice, the basis on which it is given and the information about fees, commissions and associations which may have influenced the provision of the advice.

In some circumstances, SOA or SOAA is not required to be given. In this case, a Record of Advice (ROA) documenting the personal advice is to be given. You may request a copy of the ROA from your adviser up to 7 years after the advice has been given.

If a recommendation to acquire a particular financial product is made, you would be provided with a Product Disclosure Statement containing information about the particular product, which will enable you to make an informed decision in relation to purchasing that product.

How do I give information to HLB Mann Judd?

You can give us information by telephone, post, fax or email, using the details provided below. In some cases, however, you will need to complete and return certain documents, such as application form and client identification form.

How does HLB Mann Judd get paid for its Services?

HLB Mann Judd payments come from fees generated from the provision of Services.

The fees will vary depending on the services provided, the complexity and nature of the services and other factors such as the size of the transaction. The fees will be negotiated on a case by case basis and will be clearly disclosed to you in our engagement letter.

Our staff are paid a salary and may be entitled to receive bonuses or non-monetary benefits. These bonus payments are not an additional cost to you.

The fees and charges that you pay to us may ultimately benefit our employees, directors or other associates of our authorising licensee or its authorised representatives.

What fee does the person who referred me receive?

We do not currently pay a fee to any person who refers you to use our Services. However, we may enter into referral arrangements with such parties in the future. Any fees or commissions payable for the referral will be disclosed to you. Furthermore, we may receive payments for referring you to other service providers or product issuers.

Disclosure of Interest

We may provide services in relation to products and services provided by other product issuers or invest in those products ourselves. To the extent permitted by law, we may receive fees and other benefits from these product issuers as a result of you investing in one of their products or using one of their services. We may pay to, or receive fees or commissions from, third parties to the extent permitted by law.

Except as disclosed in this FSG, we do not have any relationships or associations which might reasonably be expected to be capable of influencing the way we provide our Services to you.

Compensation Arrangements

We are covered by our professional indemnity insurance in place that complies with section 912B of the *Corporations Act* and ASIC Regulatory Guide 126.

Who can I complain to if I have a complaint about the Services provided to me?

If you have a complaint about the Services provided to you, you should take the following steps:

1. Contact us and tell us your complaint.
If your complaint is not satisfactorily resolved within seven days, please call our complaints Manager on (03) 9606 3888.
2. Alternatively, you can put your complaint in writing and forward it to:
The Complaints Manager
HLB Mann Judd Corporate Finance
Level 9, 550 Bourke Street, Melbourne VIC 3000
Tel: (03) 9606 3888
Fax: (03) 9606 3800
Email: jreidy@hlbvic.com.au
3. We will endeavour to investigate and resolve your complaint and communicate our decision to you within 45 days. If you still do not get a satisfactory outcome, you may be able to lodge a complaint with The Financial Ombudsman Service (FOS). You can write to FOS at GPO Box 3, Melbourne VIC 3001 or call them on **1300 780 808** or visit **www.fos.or.au**

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