DOME GOLD MINES

ABN 49 151 996 566

Annual Report

30 June 2013

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Directors' Report

The directors of Dome Gold Mines Ltd present their report together with the financial statements of the consolidated entity, being Dome Gold Mines Ltd ('Dome' or 'the Company') and its controlled entity ('the Group') for the financial year ended 30 June 2013.

Directors

The names of the directors in office at any time during or since 1 July 2012 and up to the date of this report are:

Garry G Lowder	Chairman
Andrew B Skinner	Executive Director
Tadao Tsubata	Non-Executive Director
Allen Jay	Non-Executive Director
Caroline S Marsh (resigned on 10 Aug 2012)	Non-Executive Director

Directors have been in office during or since 1 July 2012 to the date of this report unless otherwise stated.

Information on Directors

DR GARRY LOWDER
Bachelor of Science with 1st Class Honours in Geology (University of Sydney)
Doctor of Philosophy (University of California, Berkeley)
Advanced Management Program (Harvard University)
Fellow, Australasian Institute of Mining and Metallurgy
Member, Australian Institute of Company Directors

Chairman
Non-Executive Director
Member of Audit Committee

Dr Garry Lowder is a geologist who has spent over 40 years in the Australian and international mining industries. As an exploration geologist, Garry has worked in Australia, Indonesia and Papua New Guinea, playing key roles in the discovery of several mineral deposits, including the Northparkes copper, Cowal gold and Conrad silver deposits in NSW, the Paddington gold and Wodgina tantalum deposits in WA and the North Sulawesi porphyry copper deposits in Indonesia.

Over the past 25 years Garry has held senior management positions with Australian mining companies and also spent four years in government as Director General of Mineral Resources in NSW. In 1997 he founded Malachite Resources Limited, listing it on the ASX (MAR) in 2002 and retiring as managing director late in 2011; he retired from the position of non-executive Chairman at the end of November, 2012.

Garry was also an independent, non-executive director (and for three years, chairman) of ASX- listed Straits Resources Limited from 1997 until he retired from that Board in mid-2011. He was also non-executive Chairman of Queensland Mining Corporation Limited (QMN), an ASX-listed exploration company, from 1 May 2013 until he resigned from that board in late July 2013. He is free from any business or other relationship that could materially interfere with the independent exercise of his judgment.

Directors’ Report

MR ANDREW SKINNER
Master of Economics (Macquarie University)
Member, Australian Institute of Company Directors
Member, CPA Australia

Executive Director
Chair of Audit Committee

Mr Andrew Skinner qualified as a Chartered Accountant in 1986 with Price Waterhouse Coopers and commenced a specialisation in superannuation governance and taxation. He has been actively involved in the communication of trustee duties and responsibilities as an author and presenter in many professional forums. In 2004 Andrew was the founding director of Augur Resources Ltd which went on to list on the ASX (AUK).

Andrew’s extensive experience with mineral exploration companies resulted in his appointment as a director of Zamia Metals Ltd (ZGM), which listed on the ASX in January 2007, and he remains on that Board. He is also on the Board of Magma Mines Ltd which is currently preparing for a listing on the ASX.

Involved with Dome Gold Mines since July 2011, Andrew has been working with the management and shareholders to bring Dome to its current state. He is free from any business or other relationship that could materially interfere with the independent exercise of his judgment.

MR TADAO TSUBATA
Bachelor of Arts (Kokushikan University, Tokyo)

Non-Executive Director

Mr Tadao Tsubata studied at Kokushikan University, Tokyo, in the Department of Politics and Economics, graduating in 1991 with a B.A. in Economics.

From 1991 to 1997, Tadao worked in corporate finance at a major Japanese securities company where he was involved in the initial public offering of an investment trust. From this role he moved to a major international life insurance and investment company where he was involved in retail offerings and distribution of the business in Japan.

Establishing his first business in life insurance distribution and agencies in 2001, this formed the basis of a new business being a Japanese focused asset management company which acquired the individual underlying agencies and was incorporated as a public company in 2002. Tadao remains the Chief Executive Officer of the business.

In early 2010 the asset management company’s activities grew in prominence and a number of private investment funds were formed to specifically target investments internationally, in mining, exploration (particularly gold), primary production and other growth industries. Tadao continues in the role of Chief Executive Officer of this business with operations in many countries including Australia. He is actively involved in the various international companies through his management team. Tadao is a shareholder and director of Tiger Ten Investments Ltd which is a substantial shareholder in Dome.

Directors' Report

MR ALLEN JAY

Bachelor of Earth Science (Geology) (Macquarie University)
Chemistry Certificate - Inorganic Analytical Chemistry (Newcastle Technical College, Newcastle)

Non-Executive Director

Mr Allen Jay has vast experience as a geochemist, geologist and analytical chemist, working in Australia, Fiji, the Philippines and Indonesia in the mining industry in roles ranging from regional exploration to project management. For five years, Allen led the exploration team in the evaluation of Fiji's Namosi porphyry copper deposits. These are located on tenements now owned by the Newcrest Joint Venture that are adjacent to Dome's Nadrau Tenement.

Allen has been a Geologist/Geochemist for the last 40 years and is a Member of AusIMM. Previously Allen worked for Placer Dome Asia Pacific as Exploration Manager, Philippines, before taking on regional manager responsibilities covering the Philippines, Indonesia, New South Wales and Western Australia. Allen has performed geological consultancy work for Dome from time to time for which he has been paid. Notwithstanding the performance of such work the Board considers Allen to be an independent Director as the nature of his engagement by Dome has been of an intermittent nature only.

MS CAROLINE MARSH (resigned on 10 August 2012)
Bachelor of Arts (Macquarie University)
Bachelor of Laws (Macquarie University)
Graduate Australian Institute of Company Directors

Non-Executive Director

Ms Caroline Marsh has practiced as a lawyer for the past 26 years, working primarily in the areas of government regulation, government relations, public health, general commercial, food, pharmaceuticals, sponsorship, advertising, and intellectual property.

Caroline is currently Legal Counsel for Engineers Australia and Legal Director of her own firm, Caroline Marsh & Associates, which she operates part time. An active business woman conducting businesses in sustainable property development, hospitality and options trading, Caroline has recently bought an olive grove for the purpose of commercial production. Additionally, she is director and company secretary of three private companies.

She is a member of the NSW Law Society, the Australian Corporate Lawyers Associations and is currently studying a Masters in Applied Law (In-House Counsel). She is free from any business or other relationship that could materially interfere with the independent exercise of her judgment.

Company Secretary

The Company Secretary in office during or since 1 July 2012 to the date of this report is Marcelo Mora.

Mr Marcelo Mora holds a Bachelor in Business degree and Graduate Diploma of Applied Corporate Governance. He is a member of Chartered Secretaries Australia ACIS, and has been an accountant for more than 25 years with extensive experience in resources and mining companies both in Australia and Internationally.

Directors' Report

Directors Meetings

The number of meetings of directors (including meetings of committees of directors) held during the year and the number of meetings attended by each director were as follows:

	Directors' Meetings	
Directors	**No. eligible to attend**	**No. attended**
Garry G Lowder	9	9
Andrew B Skinner	9	9
Tadao Tsubata	9	6
Allen Jay	9	9
Caroline S Marsh	1	1

Audit Committee Meetings

Due to the company not being listed, no audit committee meetings were held during the year.

Principal Activities

The principal activities of the Group during the financial period have been the continuing exploration and evaluation of SPL 1451 Kadavu Islands Project, SPL 1452 Nadrau Project and SPL 1454 Nasivi Delta Project in Fiji.

No significant changes in the nature of these activities occurred during the period.

Operating Results

The loss of the Group for the financial period after providing for income tax amounted to $1,191,769 (2012: $797,755).

Dividends Paid or Recommended

No dividends were paid or declared during the financial period. No recommendation for payment of dividends has been made.

Review of Operations

Dome Gold Mines Ltd was incorporated on 8 July 2011 and is a mineral exploration and development company that has interests in mineral exploration projects in Fiji.

Dome currently holds 100% of three exploration tenements in Fiji, which are in the process of being renewed, namely SPL 1451 (Kadavu Islands Project), SPL 1452 (Nadrau Project) and SPL 1454 (Nasivi Delta Project).

Within SPL 1451 Dome has identified a number of near-surface epithermal gold-silver prospects and has also recognised potential for deeper porphyry copper-gold mineralisation.

In the case of SPL 1452 the primary targets are porphyry copper-gold deposits, which may be under significant cover, although that cover itself is thought to be prospective for epithermal style gold-silver deposits.

At Nasivi (SPL 1454), Dome is exploring a significantly different type of target, comprising an alluvial delta at the mouth of the Nasivi River, which drains the Vatukoula (Emperor) Gold Mine (not owned by Dome) and its surrounding area. Previous exploration by Dome and others had indicated that the alluvial sediments of the Nasivi Delta contain sand deposits containing gold, presumably derived from the Vatukoula (Emperor Mine) area, as well as detrital magnetite and other heavy minerals. During the year Dome undertook a first phase Sonic drilling program of 36 holes. A bulk sample of heavy mineral iron sands was processed in a pilot plant and this work confirmed conventional mineral sand processing methods could successfully produce titano-magnetite and non-magnetic concentrates.

Directors' Report

Fiji

Dome Mines Ltd is a wholly owned subsidiary of Dome Gold Mines Ltd. It is a Fiji-based Exploration Company, with the aim of discovering gold and associated metals and bringing mines into production as soon as possible.

Dome holds several licences granting it exclusive rights to identify, explore and develop areas with the greatest potential.

Dome Special Prospecting Licenses – in the Process of Being Renewed

SPL 1451 Kadavu Islands Project

- This tenement of 4200 ha on Kadavu and Ono Islands covers a number of hydrothermally altered and mineralised areas and caldera/volcanic centres.
- The exploration targets are epithermal gold-silver and porphyry copper-gold deposits.
- The islands consist of coalesced products of a north-east trending line of 12 shoshonitic volcanic centres that are similar in geochemistry to those hosting the Emperor Gold Mine.
- During the past year, infill mobile metal ion soil sampling was completed over the northern half of Ono Island and first pass ridge & spur sampling over the remainder of Ono Island and on the Gasele block on Kadavu Island. Analyses of these samples has detected strongly anomalous gold, silver, copper and other metals indicative of an epithermal mineralised system. Further sampling of anomalous areas will be completed in the next phase of exploration.

SPL 1452 Nadrau Project

- This tenement of 42,000 ha on the main island, Viti Levu, is adjacent to the world class Namosi Porphyry copper-gold Project that reportedly contains 1.88 billion tonnes grading 0.37% Copper (Cu) and 0.12% Gold (Au).
- The Dome tenement contains two large copper-gold-silver ionic leach geochemical anomalies interpreted to be related to intrusive centres that are as yet untested by drilling.
- In the eastern part of the tenement is the large Wainivalau Complex that has yet to be investigated for porphyry copper-gold systems analogous to those at Namosi-Wasoi to the south.
- The tenement is located midway between the Emperor Gold Mine and the Namosi Project area.

SPL 1454 Nasivi Delta Project

- This 5800 ha tenement is located downstream of the Emperor Gold Mine, owned by Vatukoula Gold Mines Plc. The Emperor Gold Mine has produced over 7 million ounces of gold since 1934.
- The tenement covers deltaic sand deposits containing placer gold washed down from the Tavua Gold Field, the location of the Emperor Gold Mine as well as magnetite and other heavy minerals liberated from erosion of volcanic and intrusive rocks.
- Prior to Dome, exploration of the Navisi Delta with pitting and churn drilling failed to produce reliable samples.
- During the financial year a 36 hole sonic drilling program was completed on a small part of the tenement. Mineralised black sands intercepted by this drilling were analysed for gold, magnetite and other heavy minerals.
- A bulk sample of the deltaic sands was submitted for pilot plant testwork in February 2013, which confirmed that standard heavy mineral processing methods are applicable at Nasivi.
- The next phase of exploration will involve further drilling of sonic holes toward the north where this year's drilling showed the sand deposits to be thickening and increasing in heavy mineral content.
- Modifications have been made to the sonic drill to allow more effective sampling of coarse gravel deposits where it is expected that gold could be present in higher concentrations.

Directors' Report

Significant Changes in State of Affairs

The following significant changes in the state of affairs of the Group occurred during the year ended 30 June 2013.

- The issue of 1,870,000 fully paid ordinary shares in November 2012 at $0.20 each to raise $374,000.
- The issue of 530,000 fully paid ordinary shares in February 2013 at $0.20 each to raise $106,000.
- The issue of 1,095,000 fully paid ordinary shares in March 2013 at $0.20 each to raise $219,000.
- The issue of 1,045,000 fully paid ordinary shares in April 2013 at $0.20 each to raise $209,000.
- The issue of 11,396,795 fully paid ordinary shares in April 2013 at $0.20 each to raise $2,279,359.

Dividends

No dividends were declared or paid during the year.

Events Arising Since the End of the Reporting Period

To the date of this report, 10,200,515 ordinary shares of the Company were issued, namely:

- 6,666,665 ordinary shares issued at a price of $0.15 per share to raise $1,000,000;
- 120,000 ordinary shares issued at a price of $0.20 per share to raise $24,000; and
- 3,413,850 ordinary shares issued at a price of $0.20 per share as a result of the conversion of the loans from third and related parties, amounting to $682,770.

Dome is currently looking to list on Australian Securities Exchange (ASX) in September 2013.

No other matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

Likely Developments

The Group will continue to explore and evaluate the Company's exploration projects with the aim of identifying potential mineral resources.

Further information as to likely developments in the operations of the Group and the expected results of those operations in subsequent years has not been included in this report because disclosure of this information would be likely to result in unreasonable prejudice to the Group.

Environmental Regulations

The Group is subject to state, federal and international environmental legislation. The Group has complied with its environmental obligations and no environmental breaches have been notified by any Government agency to the date of this Directors' Report and the directors do not anticipate any obstacles in complying with the legislation.

Indemnification of Officers and Auditor

The Group has not otherwise, during or since 1 July 2012 to the end of the financial period, except to the extent permitted by law, indemnified or agreed to indemnify any current or former officer or auditor of the Group against a liability incurred as such by an officer or auditor.

Directors' Report

Proceedings on Behalf of the 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 period.

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

The auditor's independence declaration is set out on page 8 as required under section 307C of the Corporations Act 2001 and forms part of this Directors' report.

Signed in accordance with a resolution of the directors.

Garry Lowder
Chairman
Sydney, 22 August 2013

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Auditor's Independence Declaration
To the Directors of Dome Gold Mines Limited

In accordance with the requirements of section 307C of the Corporations Act 2001, as lead auditor for the audit of Dome Gold Mines Limited for the year ended 30 June 2013, I declare that, to the best of my knowledge and belief, there have been:

a no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and

b no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

C F Farley
Partner - Audit & Assurance

Sydney, 22 August 2013

Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2013

	Notes	2013 $	Period from 8 July 2011 to 30 June 2012 $
Other income	4	1,397	-
Employee benefits expenses (including directors fees)		(162,000)	(148,000)
Other expenses	5	(953,710)	(597,849)
Operating loss		**(1,114,313)**	**(745,849)**
Finance costs	6	(60,113)	(28,742)
Loss on foreign exchange		(17,343)	(23,164)
Loss before income tax expense		**(1,191,769)**	**(797,755)**
Income tax expense	7	-	-
Loss for the period		**(1,191,769)**	**(797,755)**
Other comprehensive income for the period			
Exchange difference on translating foreign controlled entities		24,007	1,779
Total comprehensive loss for the period		**(1,167,762)**	**(795,976)**
Earnings per share			
Basic and diluted loss per share (cents per share)	8	**(1.3492)**	**(1.0723)**

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

Consolidated Statement of Financial Position
as at 30 June 2013

	Notes	2013 $	2012 $
CURRENT ASSETS			
Cash and cash equivalents	9	1,015,845	4,876
Trade and other receivables	10	45,714	116,769
Other assets	11	6,455	11,701
TOTAL CURRENT ASSETS		**1,068,014**	**133,346**
NON-CURRENT ASSETS			
Property, plant and equipment	12	4,351	7,788
Deferred exploration and evaluation expenditure	13	822,977	377,561
Other assets	11	44,967	24,612
TOTAL NON-CURRENT ASSETS		**872,295**	**409,961**
TOTAL ASSETS		**1,940,309**	**543,307**
CURRENT LIABILITIES			
Trade and other payables	14	69,130	69,908
Borrowings	15	638,926	1,260,743
TOTAL CURRENT LIABILITIES		**708,056**	**1,330,651**
TOTAL LIABILITIES		**708,056**	**1,330,651**
NET ASSETS		**1,232,253**	**(787,344)**
EQUITY			
Issued capital	16	3,195,991	8,632
Foreign currency translation reserve		25,786	1,779
Accumulated losses		(1,989,524)	(797,755)
TOTAL EQUITY		**1,232,253**	**(787,344)**

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

Consolidated Statement of Changes in Equity

for the year ended 30 June 2013

	Issued capital $	Foreign currency translation reserves $	Accumulated losses $	Total equity $
Balance at 8 July 2011	-	-	-	-
Transaction with owners				
Ordinary shares issued	8,632	-	-	8,632
Total transactions with owners	8,632	-	-	8,632
Other comprehensive income	-	1,779	-	1,779
Loss for the period	-	-	(797,755)	(797,755)
Total comprehensive loss for the period	-	1,779	(797,755)	(795,976)
Balance at 30 June 2012	**8,632**	**1,779**	**(797,755)**	**(787,344)**
Balance at 1 July 2013	**8,632**	**1,779**	**(797,755)**	**(787,344)**
Transaction with owners				
Ordinary shares issued	3,187,359	-	-	3,187,359
Total transactions with owners	3,187,359	-	-	3,187,359
Other comprehensive income	-	24,007	-	24,007
Loss for the year	-	-	(1,191,769)	(1,191,769)
Total comprehensive loss for the year	-	24,007	(1,191,769)	(1,167,762)
Balance at 30 June 2013	**3,195,991**	**25,786**	**(1,989,524)**	**1,232,253**

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

Consolidated Statement of Cash Flows
for the year ended 30 June 2013

	Notes	2013 $	Period from 8 July 2011 to 30 June 2012 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Interest received		1,397	-
Cash paid to suppliers and employees		(1,087,099)	(786,367)
Net cash used in operating activities	17	**(1,085,702)**	**(786,367)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash received on acquisition of subsidiary		-	6,714
Cash paid on deposit/advance payment		-	(12,383)
Purchase of property, plant & equipment		-	(7,789)
Purchase of capitalised exploration costs		(405,462)	(261,979)
Loan to other entities		-	(150,729)
Net cash used in investing activities		**(405,462)**	**(426,166)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issue of share capital		2,556,000	8,632
Proceeds from borrowings		1,103,729	1,232,000
Repayment of borrowings		(1,154,300)	-
Cash paid on capital costs		(5,566)	-
Net cash provided by financing activities		**2,499,863**	**1,240,632**
Net increase in cash and cash equivalents		**1,008,699**	**28,099**
Cash and cash equivalents at the beginning of the financial period		**4,876**	**-**
Exchange differences on cash and cash equivalents		**2,270**	**(23,223)**
Cash and cash equivalents at the end of the financial period		**1,015,845**	**4,876**

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

Notes to the Consolidated Financial Statements

1 GENERAL INFORMATION AND STATEMENT OF COMPLIANCE

The Financial Report includes the consolidated financial statements and notes of Dome Gold Mines Ltd and controlled entities ('Group').

The consolidated general purpose financial statements of the Group have been prepared in accordance with the requirements of the Corporations Act 2001, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. Compliance with Australian Accounting Standards results in full compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

Dome Gold Mines Ltd is a for-profit entity for the purpose of preparing the financial statements. The consolidated financial statements for the period ended 30 June 2013 were approved and authorised for issue by the board of directors on 22 August 2013 (see notes 28).

Dome Gold Mines Limited is the Group's ultimate parent company. Dome Gold Mines Ltd is a public company limited by shares incorporated and domiciled in Australia on 8 July 2011. The registered office is Level 7, 71 Macquarie Street, Sydney, NSW 2000.

Dome Mines Ltd is a 100% owned subsidiary of Dome Gold Mine Ltd, and is a company limited by shares incorporated in Fiji.

The principal activities of the Group during the financial period have been the continuing exploration and evaluation of the SPL 1451 Kadavu Islands Project, SPL 1452 Nadrau Project and SPL 1454 Nasivi Delta Project in Fiji.

2 CHANGES IN ACCOUNTING POLCIES

2.1 New and amended standards adopted by the Group

AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income (Applies annual reporting periods beginning on or after 1 July 2012)

AASB 2011-9 requires entities to group items presented in Other Comprehensive Income (OCI) on the basis of whether they are potentially reclassifiable to profit or loss subsequently, and changes the title of 'statement of comprehensive income' to 'statement of profit or loss and other comprehensive income'.

The adoption of the new and revised Australian Accounting Standards and Interpretations has had no significant impact on the Group's accounting policies or the amounts reported during the current period. The adoption of AASB 2011-9 has resulted in changes to the Group's presentation of its financial statements.

2.2 Standards, amendments and interpretations to existing standards that are not yet effective and have not been adopted early by the Group

At the date of authorisation of these financial statements, certain new standards, amendments and interpretations to existing standards have been published but are not yet effective, and have not been adopted early by the Group.

Management anticipates that all of the relevant pronouncements will be adopted in the Group's accounting policies for the first period beginning after the effective date of the pronouncement. Information on new standards, amendments and interpretations that are expected to be relevant to the Group's financial statements is provided below.

Certain other new standards and interpretations have been issued but are not expected to have a material impact on the Group's financial statements.

Notes to the Consolidated Financial Statements

2 CHANGES IN ACCOUNTING POLCIES (CONTINUED)

2.2 Standards, amendments and interpretations to existing standards that are not yet effective and have not been adopted early by the Group (continued)

AASB 9 Financial Instruments (effective from 1 January 2015)
The AASB aims to replace AASB 139 *Financial Instruments: Recognition and Measurement* in its entirety. The replacement standard AASB 9 is being issued in phases. To date, the chapters dealing with recognition, classification, measurement and derecognition of financial assets and liabilities have been issued. These chapters are effective for annual periods beginning 1 January 2015. Further chapters dealing with impairment methodology and hedge accounting are still being developed.

The Group's management have yet to assess the impact that this new standard on the Group's consolidated financial statements. However, they do not expect to implement AASB 9 until all of its chapters have been published and they can comprehensively assess the impact of all changes.

Consolidation Standards
A package of consolidation standards are effective for annual periods beginning or after 1 January 2013. Information on these new standards is presented below. The Group's management have yet to assess the impact of these new and revised standards on the Group's consolidated financial statements.

AASB 10 Consolidated Financial Statements (AASB 10)
AASB 10 supersedes the consolidation requirements in AASB 127 Consolidated and Separate Financial Statements (AASB 127) and Interpretation 112 Consolidation – Special Purpose Entities. It revised the definition of control together with accompanying guidance to identify an interest in a subsidiary. However, the requirements and mechanics of consolidation and the accounting for any non-controlling interests and changes in control remain the same.

AASB 13 Fair Value Measurement (AASB 13)
AASB 13 does not affect which items are required to be fair-valued, but clarifies the definition of fair value and provides related guidance and enhanced disclosures about fair value measurements. It is applicable for annual periods beginning on or after 1 January 2013. The Group's management have yet to assess the impact of this new standard.

AASB 2011-4 Amendments to Australian Accounting Standards to Remove Individual Key Management
Personnel Disclosure Requirements (AASB 124 Amendments)
AASB 2011-4 makes amendments to AASB 124 Related Party Disclosures to remove individual key management personnel disclosure requirements, to achieve consistency with the international equivalent (which includes requirements to disclose aggregate (rather than individual) amounts of KMP compensation), and remove duplication with the Corporations Act 2011. The amendments are applicable for annual periods beginning on or after 1 July 2013. The Group's management have yet to assess the impact of these amendments.

Amendments to IAS 32 Financial Instruments: Presentation and IFRS 7 Financial Instruments: Disclosures
The amendments to IAS 32 add application guidance to address inconsistencies in applying IAS 32's criteria for offsetting financial assets and financial liabilities. Qualitative and quantitative disclosures have been added to IFRS 7 relating to gross and net amounts of recognised financial instruments that are (a) set off in the statement of financial position and (b) subject to enforceable master netting arrangements and similar agreements, even if not set off in the statement of financial position. The amendments are applicable for annual periods beginning on or after 1 July 2014. The Group's management have yet to assess the impact of these amendments.

Notes to the Consolidated Financial Statements

3 SUMMARY OF ACCOUNTING POLICIES

3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these consolidated financial statements are summarised below.

The consolidated financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

3.2 Basis of consolidation

The Group financial statements consolidate those of the parent company and all of its subsidiary undertakings drawn up to 30 June 2013. Subsidiaries are all entities over which the Group has the power to control the financial and operating policies. The Group obtains and exercises control through more than half of the voting rights. The subsidiary has a reporting date of 31 December.

All transactions and balances between Group companies are eliminated on consolidation, including unrealised gains and losses on transactions between Group companies. Where unrealised losses on intra-group asset sales are reversed on consolidation, the underlying asset is also tested for impairment from a group perspective. Amounts reported in the financial statements of subsidiaries have been adjusted where necessary to ensure consistency with the accounting policies adopted by the Group.

Profit or loss and other comprehensive income of subsidiaries acquired or disposed of during the period are recognised from the effective date of acquisition, or up to the effective date of disposal, as applicable.

3.3 Business combination

The Group applies the acquisition method in accounting for business combinations.

The consideration transferred by the Group to obtain control of a subsidiary is calculated as the sum of the acquisition-date fair values of assets transferred, liabilities incurred and the equity interests issued by the Group, which includes the fair value of any asset or liability arising from a contingent consideration arrangement. Acquisition costs are expensed as incurred.

The Group recognises identifiable assets acquired and liabilities assumed in a business combination regardless of whether they have been previously recognised in the acquiree's financial statements prior to the acquisition. Assets acquired and liabilities assumed are generally measured at their acquisition-date fair values.

Goodwill is stated after separate recognition of identifiable intangible assets. It is calculated as the excess of the sum of (a) fair value of consideration transferred, (b) the recognised amount of any non-controlling interest in the acquiree and (c) acquisition-date fair value of any existing equity interest in the acquiree, over the acquisition-date fair values of identifiable net assets. If the fair values of identifiable net assets exceed the sum calculated above, the excess amount (i.e. gain on a bargain purchase) is recognised in profit or loss immediately.

3.4 Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis.

3 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

3.5 Foreign currency transactions and balances

Functional and presentation currency
The consolidated financial statements are presented in Australian dollars (AUD), which is also the functional currency of the parent company.

Foreign currency transactions and balances
Foreign currency transactions are translated into the functional currency of the respective Group entity, using the exchange rates prevailing at the dates of the transactions (spot exchange rate). Foreign exchange gains and losses resulting from the settlement of such transactions and from the remeasurement of monetary items at period end exchange rates are recognised in profit or loss.

Non-monetary items are not retranslated at period-end and are measured at historical cost (translated using the exchange rates at the date of the transactions), except for non-monetary items measured at fair value which are translated using the change rates at the date when fair value was determined.

Foreign operations
In the Group's financial statements, all assets, liabilities and transactions of Group entities with a functional currency other than the AUD are translated into AUD upon consolidation. The functional currency of the entities in the Group has remained unchanged during the reporting period.

On consolidation, assets and liabilities have been translated into AUD at the closing rate at the reporting date. Goodwill and fair value adjustments arising on the acquisition of a foreign entity have been treated as assets and liabilities of the foreign entity and translated into AUD at the closing rate. Income and expenses have been translated into AUD at the average rate over the reporting period. Exchange differences are charged/credited to other comprehensive income and recognised in the currency translation reserve in equity. On disposal of a foreign operation the cumulative translation differences recognised in equity are reclassified to profit or loss and recognised as part of the gain or loss on disposal.

3.6 Exploration and evaluation expenditure

Exploration and evaluation costs, including the costs of acquiring licences, are capitalised as exploration and evaluation assets on an area of interest basis.

Exploration and evaluation assets are only recognised if the rights of the area of interest are current and either:

- the expenditures are expected to be recouped through successful development and exploitation of the area of interest; or

- activities in the area of interest have not at the reporting date, reached a stage which permits a reasonable assessment of the existence or otherwise of economically recoverable reserves and active and significant operations in, or in relation to, the area of interest are continuing.

Exploration and evaluation assets are assessed for impairment if sufficient data exists to determine technical feasibility and commercial viability and facts and circumstances suggest that the carrying amount exceeds the recoverable amount. For the purposes of impairment testing, exploration and evaluation assets are allocated to cash generating units to which the exploration activity relates. The cash generating unit shall not be larger than the area of interest.

Once the technical feasibility and commercial viability of the extraction of mineral resources in an area of interest are demonstrable, exploration and evaluation assets attributable to that area of interest are first tested for impairment and then reclassified from exploration and evaluation expenditure to mining property and development assets within property, plant and equipment.

Notes to the Consolidated Financial Statements

3 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

3.7 Property, plant and equipment

Plant and equipment and computer equipment
Plant and equipment (comprising fittings and furniture) and computer equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Group's management.

Plant and equipment and computer equipment are measured on the cost basis less subsequent depreciation and impairment losses.

Depreciation
The depreciable amount of all fixed assets is recognised on a straight-line basis to write down the cost over the assets' estimated useful lives to the Group commencing from the time the asset is ready for use.

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

Class of fixed asset	Useful Lives	Depreciation basis
Plant and equipment	2.5-5 years	Prime cost
Computer equipment	2.5 years	Prime cost

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in profit or loss within other income or other expenses.

3.8 Income tax

The charge for current income tax expense is based on the profit for the period adjusted for any non-assessable or disallowed items. It is calculated using tax rates that have been enacted or are substantively enacted by the date of the statement of financial position.

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. 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 is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled. Deferred tax is credited in the income statement except where it relates to items recognised directly to equity, in which case the deferred tax is adjusted directly against equity.

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income taxation legislation and the anticipation that the economic entity will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

3.9 Revenue

Interest income is reported on an accruals basis using the effective interest method.

3 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

3.10 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 or Fiji Taxation 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.

3.11 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits with a maturity of three months or less.

3.12 Financial instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets
Financial assets in the scope of AASB 139 Financial Instruments: Recognition and Measurement are classified as either financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale investments, as appropriate. The Group determines the classification of its financial assets after initial recognition and, when allowed and appropriate, re-evaluates this designation at each financial period end.

Loans and other receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of a counterparty and other credit risk characteristics. The impairment loss estimate is then based on recent historical counterparty default rates for each identified group.

Classification and subsequent measurement of financial liabilities
The Group's financial liabilities include borrowings and trade and other payables, which are measured subsequently at amortised cost using the effective interest method.

Trade and other payables, including accruals for goods received but not yet billed, are recognised when the Group becomes obliged to make future payments principally as a result of the purchase or goods and services.

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

Notes to the Consolidated Financial Statements

3 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

3.13 Significant accounting judgments and key estimates

The preparation of financial reports requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Estimates and assumptions are continuously evaluated and are based on management's experience and other factor, including expectations of future events that are believed to be reasonable under the circumstances. However, actual outcomes would differ from these estimates if different assumptions were used and different conditions existed.

In particular, the Group has identified the following areas where significant judgements, estimates and assumptions are required, and where actual results were to differ, may materially affect the financial position or financial results reported in future periods.

(i) Exploration and evaluation expenditure (Note 13)

All exploration and evaluation expenditure ($822,977 at 30 June 2013) (2012: $377,561) has been capitalised on the basis that:

- the expenditures are expected to be recouped through successful development and exploitation of the area of interest; or
- activities in the area of interest have not at the reporting date, reached a stage which permits a reasonable assessment of the existence or other wise of economically recoverable reserves and active and significant operations in, or in relation to, the area of interest are continuing.

(ii) Going concern (Note 3.14)

3.14 Going concern

The consolidated financial statements have been prepared on a going concern basis which contemplates the realisation of assets and settlement of liabilities in the ordinary course of business.

The Group has incurred a trading loss of $1,191,769 (2012: $797,755), used $1,491,164 (2012: $1,048,346) of cash in operations including payments for exploration for the financial year ended 30 June 2013, and has net assets of $1,232,253 (2012: net liabilities $787,344). These conditions give rise to a material uncertainty that may cast significant doubt upon the Group's ability to continue as a going concern. The ongoing operation of the Group is dependent upon:

- the Group raising additional funding from shareholders or other parties; and/or
- the Group reducing expenditure in-line with available funding.

The Directors have prepared cash flow projections that support the ability of the Group to continue as a going concern. These cash flow projections assume the Group obtains sufficient additional funding from shareholders or other parties. If such funding is not achieved, the Group plans to reduce expenditures significantly.

In the event that the Group does not obtain additional funding and/or reduce expenditure in-line with available funding, it may not be able to continue its operations as a going concern and therefore may not be able to realise its assets and extinguish its liabilities in the ordinary course of operations and at the amounts stated in the financial report.

3.15 Impairment testing of property, plant and equipment

For impairment assessment purposes, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level.

All other individual assets or cash-generating units are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Notes to the Consolidated Financial Statements

3 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

3.15 Impairment testing of property, plant and equipment (continued)

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount, which is the higher of fair value less costs to sell and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the Group's latest approved budget, adjusted as necessary to exclude the effects of future reorganisations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect management's assessment of respective risk profiles, such as market and asset-specific risks factors.

With the exception of goodwill, all assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment charge is reversed if the cash-generating unit's recoverable amount exceeds its carrying amount.

3.16 Equity and reserves

Share capital represents the fair value of shares that have been issued. Any transaction costs associated with the issuing of shares are deducted from share capital, net of any related income tax benefits.

Other components of equity include the following:

- Foreign currency translation reserve – comprises foreign currency translation differences arising on the translation of financial statements of the Group's foreign entities into AUD; and
- Retained earnings include all current and prior period retained profits.

4 OTHER INCOME

	2013 $	Period from 8 July 2011 to 30 June 2012 $
Interest income	1,397	-
Total other income	1,397	-

5 OTHER EXPENSES

	2013 $	Period from 8 July 2011 to 30 June 2012 $
Accounting and auditor fees	135,918	85,817
Administration and consultants' expenses	614,461	100,883
Bank fees	1,388	700
Computer and communications	15,467	20,106
Donations	4,181	-
Insurance	18,998	19,633
IPO expenses	35,549	309,891
Legal expenses	1,609	584
Office expenses	108,869	28,992
Travel	17,270	31,243
Total other expenses	953,710	597,849

6 FINANCE COSTS

	2013 $	Period from 8 July 2011 to 30 June 2012 $
Interest expenses for borrowings at amortised cost		
- Related party	9,484	35
- Third party	50,629	28,707
	60,113	28,742

7 INCOME TAX

	2013 $	Period from 8 July 2011 to 30 June 2012 $
(a) Income tax expense/(benefit)		
Current tax	-	-
Deferred tax	-	-
	-	-
(b) Reconciliation of income tax expense to prima facie tax payable:		
Loss before tax	(1,191,769)	(797,755)
Prima facie income tax benefit at the Australian tax rate of 30%	(357,531)	(239,327)
Increase/(decrease) in income tax expense due to:		
Assessable income	4,205	-
Tax loss not recognised	357,677	224,473
Effect of net deferred tax assets/(liabilities) not recognised	(5,516)	12,949
Impact of overseas tax differential	1,165	1,905
Income tax expense/(benefit)	-	-
(c) Unrecognised deferred tax assets		
Deferred tax assets have not been recognised in respect of the following items:		
Tax loss	499,569	224,473
Other deferred tax assets	78,087	12,949
Deferred tax liability in relation to exploration costs	(202,701)	(94,928)
Net deferred tax assets not recognised	374,955	142,494

8 LOSS PER SHARE

Basic and diluted loss per share have been calculated using:

	2013	Period from 8 July 2011 to 30 June 2012
Loss for the period attributable to equity holders of the Company	(1,191,769)	(797,755)
	No of Shares	
Weighted average number of shares at the end of the period used in basic and diluted loss per share	88,329,426	74,394,712
Basic and diluted loss per share (cents per share)	(1.3492)	(1.0723)

As the Group is loss making, none of the potentially dilutive securities are currently dilutive.

Notes to the Consolidated Financial Statements

9 CASH AND CASH EQUIVALENTS

For the purpose of the Statement of Cash Flows, cash includes cash on hand, cash at bank and short term deposits at call, net of any outstanding bank overdraft, if any. Cash at the end of the period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows

	2013 $	2012 $
Cash at bank	1,015,845	4,876

10 TRADE AND OTHER RECEIVABLES

Other receivables	-	70,107
Net GST/VAT receivable	45,714	46,662
Total other receivables	45,714	116,769

11 OTHER ASSETS

Current

Prepayments	6,455	14
Bank guarantee deposit	-	11,687
Total other current assets	6,455	11,701

Non-current

Bank guarantee deposit	12,856	-
Bond deposit	25,794	23,917
Other capital costs	6,317	695
Total other non-current assets	44,967	24,612

12 PROPERTY, PLANT AND EQUIPMENT

Exploration plant and equipment

At cost	9,990	9,990
Less accumulated depreciation (depreciation is capitalised as deferred expenditure)	(5,639)	(2,202)
Total exploration plant and equipment	4,351	7,788

Movements in carrying amounts

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

	Exploration plant and equipment $	Total $
Balance at 8 July 2011	-	-
Acquisitions	9,990	9,990
Depreciation expense	(2,202)	(2,202)
Balance at 30 June 2012	7,788	7,788
Balance at 1 July 2012	7,788	7,788
Depreciation expense	(3,437)	(3,437)
Balance at 30 June 2013	4,351	4,351

Notes to the Consolidated Financial Statements

13 DEFERRED EXPLORATION AND EVALUATION EXPENDITURE

	$
Balance at 8 July 2011	-
Balance acquired on 18 November 2011 when acquiring Fiji subsidiary	81,447
Fair value of acquired exploration costs	26,277
Expenditure capitalised during the period	269,837
Balance at 30 June 2012	377,561
Balance at 1 July 2012	377,561
Expenditure capitalised during the period	445,416
Balance at 30 June 2013	822,977

Directors have reviewed the carrying value of deferred exploration and evaluation expenditure and after seeking independent professional advice have formed a conservative view on the carrying value of these assets. The ultimate recoupment of these costs is dependent on the successful development and exploitation, or alternatively sale, of the respective areas of interest.

14 TRADE AND OTHER PAYABLES

	2013 $	2012 $
Current		
Other creditors	43,699	43,993
Accruals	25,431	25,915
Total other payables	69,130	69,908

15 BORROWINGS

Current		
Loan from third party	182,337	1,213,708
Loan from related party	456,589	47,035
Total borrowings	638,926	1,260,743

The outstanding loan payable to a third party as at 30 June 2013 is $182,377 (2012: $1,213,708), comprising $103,000 capital (2012: $1,185,000) and $79,337 interest (2012: $28,708). The total facility is $1,000,000 as at 30 June 2013 (2012: $1,500,000), which expires on 31 December 2016. The agreed interest rate on the loan is 5%.

The Company entered into an agreement with the third party after year end to convert the outstanding loan into the ordinary shares of the Company. Refer to note 25 for more information.

The outstanding loan payable to a related party as at 30 June 2013 is $456,589 (2012: $47,035), comprising $447,070 capital (2012: $47,000) and $9,519 interest (2012: $35). The total facility is $1,000,000 as at 30 June 2013 (2012: $1,000,000), which expires on 31 December 2016. The agreed interest rate on the loans is 5%.

The Company entered into an agreement with the related party in July 2013 to convert the outstanding loan into the ordinary shares of the Company. Refer to note 25 for more information.

16 ISSUED CAPITAL

	2013		2012	
	Shares	**$**	**Shares**	**$**
Ordinary shares fully paid	102,256,795	3,195,991	86,320,000	8,632

Movements in ordinary share capital

Ordinary shares	**Notes**	**No. of shares**	**$**
Balance at beginning of the financial period 2012		-	-
Fully paid ordinary shares issued 8 July 2011 at $0.0001		5,000,000	500
Fully paid ordinary shares issued 9 August 2011 at $0.0001		76,070,000	7,607
Fully paid ordinary shares issued 1 March 2012 at $0.0001		250,000	25
Fully paid ordinary shares issued 15 March 2012 at $0.0001		5,000,000	500
Balance at 30 June 2012		86,320,000	8,632
Fully paid ordinary shares issued 8 November 2012 at $0.20	(1)	1,870,000	374,000
Fully paid ordinary shares issued 13 February 2013 at $0.20		530,000	106,000
Fully paid ordinary shares issued 19 March 2013 at $0.20		95,000	19,000
Fully paid ordinary shares issued 28 March 2013 at $0.20	(2)	1,000,000	200,000
Fully paid ordinary shares issued 12 April 2013 at $0.20		500,000	100,000
Fully paid ordinary shares issued 18 April 2013 at $0.20		520,000	104,000
Fully paid ordinary shares issued 24 April 2013 at $0.20		25,000	5,000
Fully paid ordinary shares issued 12 June 2013 at $0.20		100,000	20,000
Fully paid ordinary shares issued 28 June 2013 at $0.20	(3)	11,296,795	2,259,359
Balance at 30 June 2013		102,256,795	3,195,991

The share capital of Dome Gold Mines consists only of fully paid ordinary shares. All shares are equally eligible to receive dividends and the repayment of capital and represent one vote at the shareholders' meeting of Dome Gold Mines.

(1) New shares issued were mainly resulted from the conversion of a loan from a third party on 8 November 2012. The Company borrowed some funds from a third party in the financial period ended 30 June 2012 (see note 15). On 8 November 2012, $372,000 of the loan was converted into the ordinary shares of the Company at a price of $0.20 per share.

(2) On 9 November 2012, the Company issued unsecured convertible notes of $200,000. On 28 March 2013, the notes were converted into the ordinary shares of the Company at a price of $0.20 per share.

(3) On 28 June 2013, 296,795 ordinary shares of the Company were issued at a price of $0.20 per share as a result of the conversion of a loan from a third party.

Notes to the Consolidated Financial Statements

17 CASH FLOW INFORMATION

Cash at the end of the financial period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2013 $	2012 $
Reconciliation of cash		
Cash at bank	1,015,845	4,876
Reconciliation of cash flow from operations with loss from ordinary activities after income tax		
Loss from ordinary activities after income tax	(1,191,769)	(797,755)
Non-cash flows in loss from ordinary activities		
Foreign exchange loss	17,343	23,164
Changes in assets and liabilities		
Trade and other receivables	68,467	(110,427)
Trade and other payables	20,257	98,651
Net cash used in operating activities	(1,085,702)	(786,367)

18 NON-CASH FINANCING ACTIVITIES

Borrowings previously recognised as a liability converted to equity	431,359	-

Refer to note 16 (1) & (3) for detailed information.

Convertible notes previously recognised as a liability converted to equity	200,000	-

Refer to note 16 (2) for detailed information.

19 REMUNERATION OF AUDITORS

During the year, the following services were paid or payable for services provided by the auditor of the company:

	2013 $	Period from 8 July 2011 to 30 June 2012 $
Grant Thornton Audit Pty Ltd		
Audit services	35,500	34,532
Investigating accountant services	-	32,500
Taxation services	3,750	-
Total remuneration of auditor	39,250	67,032

Notes to the Consolidated Financial Statements

20 RELATED PARTIES TRANSACTIONS

The Group's related parties include its loan from related party and transactions with key management personnel as described below.

Loan from related party	**2013 $**	**2012 $**
Beginning of the period	47,035	-
Loans advanced	754,370	47,000
Loan repayments made	(354,300)	-
Interest charged	9,484	35
End of period	456,589	47,035

The agreed interest on the loans is 5%. Refer note 15 for information on terms and conditions.

During 2013, the Group used consulting services of one company director and the consulting firm over which he exercises significant influence. The amounts billed related to this consulting services amounted to $414,000 (2012: $5,000), based on normal market rates and was fully paid as of the reporting date. The Group also paid the consulting firm for some recharged fees that the firm paid on behalf of Dome amounted to $34,170 (2012: $28,931).

21 KEY MANAGEMENT PERSONNEL DISCLOSURES

Key management of the Group are the members of Dome Gold Mines Board of Directors. Key management personnel remuneration includes the following expenses:

	2013 $	**Period from 8 July 2011 to 30 June 2012 $**
Total key management personnel remuneration	175,400	216,272

During 2013, certain key management personnel purchased 80,000 shares (2012: 25,350,000 shares) of the Company with total price of $16,000 (2012: $2,535).

22 COMMITMENTS AND CONTINGENCIES

Annual tenement expenditure commitments		
Annual tenement expenditure commitments required within 12 months to maintain licences	360,000	339,729

There are no contingent assets or liabilities as at the date of this financial report.

All Three tenements are in the process of being renewed with annual tenement expenditure commitments estimated at $360,000.

Notes to the Consolidated Financial Statements

23 SEGMENT REPORTING

Segment information is presented in respect of the Group's management and internal reporting structure.

Inter-segment pricing is determined on an arm's length basis.

Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise mainly income earning assets and revenue, interest bearing loans, borrowings and expenses, and corporate assets and expenses.

Segment capital expenditure is the total cost incurred during the period to acquire segment assets that are expected to be used for more than one period.

Geographical segments

For the financial year ended 30 June 2013 the Company principally operated in Fiji in the mineral exploration sector.

The Group has one reportable segment, as described below:

Operating Segment	**Fiji** **$**	**Unallocated** **$**	**Consolidated total** **$**
30 June 2012			
Segment revenue			
Revenue – external	-	-	-
Finance income	-	-	-
Total revenue	-	-	-
Depreciation	-	-	-
Segment loss	**(19,130)**	**(778,625)**	**(797,755)**
Segment assets	**242,496**	**300,811**	**543,307**
Segment liabilities	**193,598**	**1,137,053**	**1,330,651**
30 June 2013			
Segment revenue			
Revenue – external	-	-	-
Finance income	236	1,161	1,397
Total revenue	236	1,161	1,397
Depreciation	-	-	-
Segment loss	**(28,997)**	**(1,162,772)**	**(1,191,769)**
Segment assets	**522,716**	**1,417,593**	**1,940,309**
Segment liabilities	**514,296**	**193,760**	**708,056**

Notes to the Consolidated Financial Statements

23 SEGMENT REPORTING (CONTINUED)

Reconciliation of reportable segment profit & loss, assets and liabilities

	2013 $	2012 $
Loss before tax		
Loss before tax for reportable segment	(28,997)	(19,130)
Other loss before tax unallocated	(1,162,772)	(778,625)
Consolidated loss before tax	**(1,191,769)**	**(797,755)**
Assets		
Total assets for reportable segments	522,716	242,946
Intercompany eliminations	(471,097)	(174,933)
Other assets unallocated	1,888,690	475,294
Consolidated assets	**1,940,309**	**543,307**
Liabilities		
Total liabilities for reportable segments	514,296	193,598
Intercompany eliminations	(471,097)	(174,933)
Other liabilities unallocated	664,857	1,311,986
Consolidated liabilities	**708,056**	**1,330,651**

24 PARENT ENTITY DISCLOSURES

As at and throughout the financial year ended 30 June 2013 the parent entity of the Group was Dome Gold Mines Ltd.

Statement of profit or loss and other comprehensive income		
Net loss for the period	(1,162,772)	(755,544)
Other comprehensive income	-	-
Total comprehensive loss	**(1,162,772)**	**(755,544)**
Statement of financial position		
Current assets	1,497,718	309,283
Non-current assets	444,812	255,790
Total assets	1,942,530	565,073
Current liabilities	664,856	1,311,985
Total liabilities	664,856	1,311,985
Net assets/(liabilities)	**1,277,674**	**(746,912)**
Equity		
Issued capital	3,195,991	8,632
Accumulated losses	(1,918,317)	(755,544)
Total equity	**1,277,674**	**(746,912)**

The directors are of the opinion that no contingencies existed at, or subsequent to period end.

Notes to the Consolidated Financial Statements

25 POST-REPORTING DATE EVENTS

To the date of this report, 10,200,515 ordinary shares of the Company have been issued, including:

- 6,666,665 ordinary shares issued at a price of $0.15 per share to raise $1,000,000;
- 120,000 ordinary shares issued at a price of $0.20 per share to raise $24,000; and
- 3,413,850 ordinary shares issued at a price of $0.20 per share as a result of the conversion of the loans from third parties and related parties, amounting to $682,770.

Dome is currently looking to list on Australian Securities Exchange in September 2013.

No other matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the company in future financial years.

26 SUBSIDIARIES

Particulars in relation to controlled entities:

	Country of incorporation	Company interest in ordinary shares	
		2013	2012
		%	%
Controlled entities			
Dome Mines Limited	Fiji	100	100

27 FINANCIAL INSTRUMENT RISK

27.1 Risk management objectives and policies

The Group is exposed to various risks in relation to financial instruments. The Group's financial assets and liabilities by category are summarised in note 3.12. The main types of risks are market risk, credit risk and liquidity risk.

The Group's risk management is coordinated by management, in close co-operation with the board of directors, and focuses on actively securing the Group's short to medium term cash flows by minimising the exposure to financial markets.

The Group does not actively engage in the trading of financial assets for speculative purposes nor does it write options. The most significant financial risks to which the Group is exposed are described below.

The Group is exposed to market risk through its use of financial instruments and specifically to currency risk and certain other price risks, which result from both its operating and investing activities.

Foreign currency sensitivity

Most of the Group's transactions are carried out in AUD. Exposures to currency exchange rates arise from the Group's overseas purchases, which are primarily denominated in Fijian dollars (FJD). To mitigate the Group's exposure to foreign currency risk, non-AUD cash flows are monitored.

Notes to the Consolidated Financial Statements

27 FINANCIAL INSTRUMENT RISK (CONTINUED)

Foreign currency sensitivity (continued)

The following table illustrates the sensitivity of profit in regards to the Group's financial assets and financial liabilities and the AUD/FJD exchange rate 'all other things being equal'. It assumes a +/- 5.92% change of the AUD/FJD exchange rate for the period ended 30 June 2013. This percentage has been determined based on the average market volatility in exchange rates in the previous 12 months. The sensitivity analysis is based on the Group's foreign currency financial instruments held at each reporting date and also takes into account forward exchange contracts that offset effects from changes in currency exchange rates.

If the AUD had strengthened against the FJD by 5.92% (2012:1.16%) then this would have had the following impact:

	Profit for the period		
	AUD	**FJD**	**Total**
	$	**$**	**$**
30 June 2012	2,278	-	2,278
30 June 2013	29,630	-	29,630

If the AUD had weakened against the FJD by 5.92% (2012:1.16%) then this would have had the following impact:

	Loss for the period		
	AUD	**FJD**	**Total**
	$	**$**	**$**
30 June 2012	(2,278)	-	(2,278)
30 June 2013	(29,630)	-	(29,630)

Exposures to foreign exchange rates vary during the period depending on the volume of overseas transactions. Nonetheless, the analysis above is considered to be representative of the Group's exposure to currency risk.

Interest rate sensitivity

Interest risk arises from the use of interest bearing financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk).

The Group's policy is to minimise interest rate cash flow risk exposures on financing. Borrowings are therefore usually at fixed rates. At 30 June 2013, the Group is not exposed to changes in market interest rates through borrowings as all borrowings are at fixed interest rates.

At 30 June 2013, the Group's exposure to cash flow interest relates primarily to cash at bank of the Group which bears floating rates. The Group is considering investing surplus cash in term deposits at fixed rates in the future.

As at the end of the reporting period, the Group had the following floating financial instruments:

	2013		**2012**	
	Weighted average interest rate %	**Balance $**	**Weighted average interest rate %**	**Balance $**
Cash and cash equivalents	2.55	1,015,845	0	4,876

27 FINANCIAL INSTRUMENT RISK (CONTINUED)

Interest rate sensitivity (continued)
The following table demonstrates the sensitivity to a reasonably possible change in interest rates, with all other variables held constant, of the Group's profit (through the impact on floating rate financial assets and financial liabilities).

	2013	
	+0.05% (5 basis points)	**-0.05% (5 basis points)**
	$	**$**
Profit/(loss) for the period	5,079	(5,079)

Cash at bank at 30 June 2012 was not considered as material. Therefore, the same analysis was not performed for the period ended 30 June 2012.

Significant assumptions used in interest rate exposure sensitivity analysis:

(i) Reasonable possible movements in interest rates were determined based on the current levels of cash at bank and debt, relationships with financial institutions and economic forecaster's expectations.

(ii) The net exposure at balance date is representative of what the Group was and is expecting to be exposed to in the next twelve months from balance date.

Credit risk analysis
Credit risk is the risk that a counterparty fails to discharge an obligation to the Group. The Group is exposed to this risk for various financial instruments, for example by receivables from other parties, placing deposits etc. The Group's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at the reporting date, as summarised below:

	2013	**2012**
Classes of financial assets -	**$**	**$**
Carrying amounts:		
Cash and cash equivalents	1,015,845	4,876
Trade and other receivables	45,714	116,769
Bank guarantee deposit	12,856	11,687
Bond deposit	25,794	23,917
Carrying amount	**1,100,209**	**157,249**

The Group continuously monitors defaults of other counterparties, identified either individually or by group, and incorporates this information into its credit risk controls. Where available at reasonable cost, external credit ratings and/or reports on other counterparties are obtained and used. The Group's policy is to deal only with creditworthy counterparties.

The Group's management considers that all the above financial assets that are not impaired or past due for each of the reporting dates under review are of good credit quality. The Group currently has no receivables from trading therefore is not exposed to credit risk in relation to trade receivables.

None of the Group's financial assets are secured by collateral or other credit enhancements.

The credit risk for cash and cash equivalents, bank guarantee deposit and bond deposit is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

27 FINANCIAL INSTRUMENT RISK (CONTINUED)

Liquidity risk analysis
Liquidity risk is that the Group might be unable to meet its obligations. The Group manages its liquidity needs by monitoring scheduled debt servicing payments for financial liabilities as well as forecast cash inflows and outflows due in day-to-day business. The data used for analysing these cash flows is consistent with that used in the contractual maturity analysis below. Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on the basis of a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day lookout period are identified monthly. Net cash requirements are compared to available borrowing facilities in order to determine headroom or any shortfalls. This analysis shows that available borrowing facilities are expected to be sufficient over the lookout period.

The Group's objective is to maintain cash and marketable securities to meet its liquidity requirements for 30-day periods at a minimum. This objective was met for the reporting periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities.

As at 30 June 2013, the Group's non-derivative financial liabilities have contractual maturities (including interest payments where applicable) as summarised below:

	Current		Non current	
	Within 6 months	**6 to 12 months**	**1 to 5 years**	**Later than 5 years**
30 June 2012	**$**	**$**	**$**	**$**
Related party loans	-	47,035	-	-
Third party loans	-	1,213,708	-	-
Trade and other payables	69,908	-	-	-
Total	**69,908**	**1,260,743**	-	-
30 June 2013				
Related party loans	456,589	-	-	-
Third party loans	182,337	-	-	-
Trade and other payables	69,130	-	-	-
Total	**708,056**	**-**	**-**	**-**

27.2 Capital Risk Management
The Group manages its risk exposure of its financial instruments in accordance with the guidance of the Board of Directors. The Group uses different methods to manage and minimise its exposure to risks. These include monitoring levels of interest rates fluctuations to maximise the return of bank balances and liquidity risk is monitored through the development of future rolling cash flow forecasts.

The final approval and monitoring of any of these policies is done by the Board which review and agrees on the policies for managing risks.

The primary responsibility to monitor the financial risks lies with the Directors and the Company Secretary under the authority of the Board. The Board approved policies for managing risks including the setting up of approval limits for purchases and monitoring projections of future cash flows.

28 AUTHORISATION OF FINANCIAL STATEMENTS

The consolidated financial statements for the period ended 30 June 2013 (including comparatives) were approved by the board of directors on 22 August 2013.

Directors' Declaration

The directors of the Company declare that:

1. The consolidated financial statements and notes of Dome Gold Mines Ltd are in accordance with the Corporations Act 2001, including

i. giving a true and fair view of its financial position as at 30 June 2013 and of its performance for the financial period ended on that date; and

ii. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001; and

iii. complying with International Financial Reporting Standards as disclosed in Note 1; and

2. there are reasonable grounds to believe that Dome Gold Mines Ltd 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 directors.

On behalf of the Board

GG Lowder

Garry Lowder
Chairman
Dated this 22 August 2013
Sydney

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Independent Auditor's Report
To the Members of Dome Gold Mines Limited

We have audited the accompanying financial report of Dome Gold Mines Limited (the "Company"), which comprises the consolidated statement of financial position as at 30 June 2013, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration of the consolidated entity comprising the Company and the entities it controlled at the year's end or from time to time during the financial year.

Directors' responsibility for the financial report

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001. The Directors' responsibility also includes such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error. The Directors also state, in the notes to the financial report, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, the financial statements comply 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. Those standards require us to 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 Company's preparation of the financial report that gives a true and fair view 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 Company'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.

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Auditor's opinion

In our opinion:

a the financial report of Dome Gold Mines Limited is in accordance with the Corporations Act 2001, including:

  i giving a true and fair view of the consolidated entity's financial position as at 30 June 2013 and of its performance for the year ended on that date; and

  ii complying with Australian Accounting Standards and the Corporations Regulations 2001; and

b the financial report also complies with International Financial Reporting Standards as disclosed in the notes to the financial statements.

Material uncertainty regarding going concern

Without qualifying our opinion, we draw attention to Note 3 to the financial statements. The Company and consolidated entity are at the exploration and evaluation phase and are committed to payments to maintain rights to perform its evaluation activity. As a result the company has used $1,491,164 of cash in operations, including payments for exploration, during the 2013 financial year and expects further cash outflows from operating and investing activities in future periods.

The directors have detailed that funding of on-going activities is required from future capital raisings. The Company and consolidated entity are dependent on the successful raising of further funding to provide sufficient funds as required until operations are cash flow positive.

The above matters indicate the existence of a significant uncertainty which may cast significant doubt about the Company's and consolidated entity's ability to continue as a going concern and therefore whether they will realise their assets and extinguish their liabilities in the normal course of the business and at the amounts stated in the financial report.

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

C F Farley
Partner - Audit & Assurance

Sydney, 22 August 2013