DOME GOLD MINES

ABN 49 151 996 566

Interim Financial Report

for the half-year ended 31 December 2013

Corporate Directory

ABN 49 151 996 566

Directors
Dr Garry Lowder (Chairman)
Mr Andrew Skinner (Executive Director)
Mr Tadao Tsubata (Non-Executive Director)
Mr Allen Jay (Non-Executive Director)

Company Secretary
Mr Marcelo Mora

Corporate Office
Level 7, 71 Macquarie Street
Sydney NSW 2000
Australia

Registered Office
Level 7, 71 Macquarie Street
Sydney NSW 2000
Australia

Auditors
Grant Thornton Audit Pty Ltd
Level 17, 383 Kent Street
Sydney NSW 2000

Bankers
National Australia Bank
255 George Street
Sydney NSW 2000

Solicitors
Websters
Level 11, 37 Bligh Street
Sydney NSW 2000

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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 half-year ended 31 December 2013.

Directors

The names of the directors in office at any time during or since 1 July 2013 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

Review of Operations

Corporate Activities

On 22 October 2013, Dome Gold Mines Ltd was admitted to the official list of the Australian Securities Exchange (ASX) after a successful capital raising campaign which raised $1,042,000 before costs.

Dome issued 5,210,000 new shares at $0.20 per share to complete its IPO. Market Capitalisation was $23.5 million on listing (117,667,310 shares in total).

The loss of the Group for the half-year after providing for income tax amounted to $750,903 (2012: $653,167).

The net asset position of the Group has increased from $1,232,253 at 30 June 2013 to $3,055,006 at 31 December 2013.

Fiji Exploration Developments

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, through its wholly owned Fijian subsidiary, Dome Mines Ltd, currently holds 100% of three exploration tenements in Fiji, all of which were recently renewed for three year terms. The tenements are 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 surrounding areas of the Tavua Gold Field. Previous exploration by Dome and others had indicated that the alluvial sediments of the Nasivi Delta include sand deposits containing gold, presumably derived from the Vatukoula (Emperor Mine) area, as well as detrital magnetite and other heavy minerals. During 2012, Dome undertook a first phase sonic drilling program of 36 holes. A bulk sample of heavy mineral iron sands was also processed in a pilot plant and this work confirmed conventional mineral sand processing methods could successfully produce titano-magnetite and non-magnetic concentrates.

Following the ASX listing of Dome securities a second phase of sonic drilling was undertaken in November and early December 2013. A line of holes were drilled along a northeast trend at a spacing of 100m to test for variations of “black” sand thickness across the delta and to determine if one or more deeper channels are present. The drilling showed a broad channel is present northeast of the present Nasivi River and that “black” sands vary in thickness from less than 2m to 8m. Samples of the sand are presently being analysed for their heavy mineral and magnetite content with results expected in the first quarter of 2014. The next phase of work on SPL1454 will be to drill the offshore part of the delta where “black” sands deposits are clearly visible on satellite imagery. Limited test work and seismic surveys by Government sponsored agencies in the past have reported magnetite and olivine sand deposits in the shallow marine environment.

No Material Changes Statement

The consent of the competent person for the exploration results in this report was provided in the Replacement Prospectus dated 6 September 2013 and the Quarterly Activities Statement released on 30 January 2014.

Dome Gold Mines Ltd confirms that it is not aware of any new information or data that would materially affect the information included in the Replacement Prospectus and the Quarterly Activities Statement and that all material assumptions and technical parameters in the Replacement Prospectus and the Quarterly Activities Statement continue to apply and have not materially changed.

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

The auditor’s independence declaration is set out on page 3 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, 10 March 2014

Grant Thornton

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Auditor's Independence Declaration
To The Directors of Dome Gold Mines Ltd

In accordance with the requirements of section 307C of the Corporations Act 2001, as lead auditor for the review of Dome Gold Mines Ltd for the half-year ended 31 December 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 review; and

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

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

C F Farley
Partner - Audit & Assurance

Sydney, 10 March 2014

Consolidated Statement of Profit or Loss and Other Comprehensive Income

for the half-year ended 31 December 2013

	Notes	31 December 2013 $	31 December 2012 $
Other income		19,177	-
Board expenses		(78,000)	(84,000)
Other expenses		(691,020)	(507,157)
Operating loss		**(769,020)**	**(591,157)**
Finance costs		(671)	(32,777)
Loss on foreign exchange		(389)	(29,233)
Loss before income tax expense		**(750,903)**	**(653,167)**
Income tax expense		-	-
Loss for the period		**(750,903)**	**(653,167)**
Other comprehensive income for the period			
Items that may be reclassified subsequently to profit or loss:			
Exchange difference on translating foreign controlled entities		5	23,130
Total comprehensive loss for the period		**(750,898)**	**(630,037)**
Earnings per share			
Basic and diluted loss per share (cents per share)	4	**(0.6636)**	**(0.7519)**

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 31 December 2013

	Notes	31 December 2013 $	30 June 2013 $
CURRENT ASSETS			
Cash and cash equivalents		1,701,730	1,015,845
Trade and other receivables		57,320	45,714
Other assets		150,000	6,455
TOTAL CURRENT ASSETS		**1,909,050**	**1,068,014**
NON-CURRENT ASSETS			
Property, plant and equipment		2,935	4,351
Deferred exploration and evaluation expenditure	5	1,149,759	822,977
Other assets		59,304	44,967
TOTAL NON-CURRENT ASSETS		**1,211,998**	**872,295**
TOTAL ASSETS		**3,121,048**	**1,940,309**
CURRENT LIABILITIES			
Trade and other payables		66,042	69,130
Borrowings		-	638,926
TOTAL CURRENT LIABILITIES		**66,042**	**708,056**
TOTAL LIABILITIES		**66,042**	**708,056**
NET ASSETS		**3,055,006**	**1,232,253**
EQUITY			
Issued capital	6	5,769,642	3,195,991
Foreign currency translation reserve		25,791	25,786
Accumulated losses		(2,740,427)	(1,989,524)
TOTAL EQUITY		**3,055,006**	**1,232,253**

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

Consolidated Statement of Changes in Equity
for the half-year ended 31 December 2013

	Issued capital $	Equity portion of convertible notes $	Foreign currency translation reserves $	Accumulated losses $	Total equity $
Balance at 1 July 2012	**8,632**	**-**	**1,779**	**(797,755)**	**(787,344)**
Transaction with owners					
Ordinary shares issued	374,000	-	-	-	374,000
Equity portion of convertible notes	-	48,771	-	-	48,771
Total transactions with owners	374,000	48,771	-	-	422,771
Other comprehensive income	-	-	23,130	-	23,130
Loss for the period	-	-	-	(653,167)	(653,167)
Total comprehensive loss for the period	-	-	23,130	(653,167)	(630,037)
Balance at 31 December 2012	**382,632**	**48,771**	**24,909**	**(1,450,922)**	**(994,610)**
Balance at 1 July 2013	**3,195,991**	**-**	**25,786**	**(1,989,524)**	**1,232,253**
Transaction with owners					
Ordinary shares issued	2,748,770	-	-	-	2,748,770
Transaction costs on issue of shares	(175,119)	-	-	-	(175,119)
Total transactions with owners	2,573,651	-	-	-	2,573,651
Other comprehensive income	-	-	5	-	5
Loss for the period	-	-	-	(750,903)	(750,903)
Total comprehensive loss for the period	-	-	5	(750,903)	(750,898)
Balance at 31 December 2013	**5,769,642**	**-**	**25,791**	**(2,740,427)**	**3,055,006**

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

Consolidated Statement of Cash Flows
for the half-year ended 31 December 2013

	Notes	31 December 2013 $	31 December 2012 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interest income		19,114	-
Cash received from other operating activities		-	34,558
Cash paid to suppliers		(771,389)	(310,038)
Interest paid		(238)	-
Other tax paid		(14,197)	-
Net cash used in operating activities		**(766,710)**	**(275,480)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash paid on other assets		(168,925)	-
Purchase of capitalised exploration costs		(318,120)	(181,283)
Purchase of property, plant & equipment		(323)	-
Net cash used in investing activities		**(487,368)**	**(181,283)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		50,000	255,629
Proceeds from issue of convertible notes		-	200,000
Proceeds from issue of share capital		2,066,000	-
Repayment of borrowings		(6,589)	-
Cash paid on other financing activities		(169,553)	-
Net cash provided by financing activities		**1,939,858**	**455,629**
Net increase in cash and cash equivalents		**685,780**	**(1,134)**
Cash and cash equivalents at the beginning of the financial period		**1,015,845**	**4,876**
Exchange differences on cash and cash equivalents		**105**	**29**
Cash and cash equivalents at the end of the financial period		**1,701,730**	**3,771**

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

Notes to the Condensed Interim Consolidated Financial Statements

1 BASIS OF PREPARATION

The condensed interim consolidated financial statements of the Group are for the six months ended 31 December 2013 and are presented in Australian dollar ($), which is the functional currency of the parent company. These general purpose interim financial statements have been prepared in accordance with the requirements of the Corporations Act 2001 and AASB 134 Interim Financial Reporting. They do not include all of the information required in annual financial statements in accordance with Australian Accounting Standards, and should be read in conjunction with the consolidated financial statements of the Group for the year ended 30 June 2013 and any public announcements made by the Group during the half-year in accordance with continuous disclosure requirements arising under the Australian Stock Exchange Listing Rules and the Corporations Act 2001.

The interim financial statements have been approved and authorised for issue by the board of directors on 10 March 2014.

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.

Due to the successful fund raising of $2,066,000 during the half year period, including $1,042,000 upon Initial Public Offering (IPO) on 22 October 2013, the Company's cash position is considered adequate to support the ability of the Group to continue as a going concern.

2 SIGNIFICANT ACCOUNTING POLICIES

The interim financial statements have been prepared in accordance with the accounting policies adopted in the Group's last annual financial statements for the year ended 30 June 2013, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Any significant impact on the accounting policies of the consolidated entity from the adoption of these Accounting Standards and Interpretations are disclosed below. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the consolidated entity.

The following Accounting Standards and Interpretations are most relevant to the consolidated entity.

AASB 10 Consolidated Financial Statements

The consolidated entity has applied AASB 10 from 1 July 2013, which has a new definition of 'control'. Control exists when the reporting entity is exposed, or has the rights, to variable returns from its involvement with another entity and has the ability to affect those returns through its 'power' over that other entity. A reporting entity has power when it has rights that give it the current ability to direct the activities that significantly affect the investee's returns. The consolidated entity not only has to consider its holdings and rights but also the holdings and rights of other shareholders in order to determine whether it has the necessary power for consolidation purposes.

Notes to the Condensed Interim Consolidated Financial Statements

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

AASB 11 Joint Arrangements

The consolidated entity has applied AASB 11 from 1 July 2013. The standard defines which entities qualify as joint arrangements and removes the option to account for joint ventures using proportional consolidation. Joint ventures, where the parties to the agreement have the rights to the net assets are accounted for using the equity method. Joint operations, where the parties to the agreements have the rights to the assets and obligations for the liabilities, will account for the assets, liabilities, revenues and expenses in accordance with the standards applicable to the particular asset, liability, revenue or expense.

AASB 12 Disclosure of Interests in Other Entities

The consolidated entity has applied AASB 12 from 1 July 2013. The standard contains the entire disclosure requirement associated with interests in other entities: subsidiaries, joint arrangements (joint operations or joint ventures), associates and unconsolidated structured entities. It has significantly enhanced the disclosure requirements, when compared to the standards that have been replaced.

AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13

The consolidated entity has applied AASB 13 and its consequential amendments from 1 July 2013. The standard provides a single robust measurement framework, with clear measurement objectives, for measuring fair value using the 'exit price' and provides guidance on measuring fair value when a market becomes less active. The 'highest and best use' approach is used to measure non-financial assets whereas liabilities are based on transfer value. The standard requires increased disclosures where fair value is used.

3 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 half-year year ended 31 December 2013 the Company principally operated in Fiji in the mineral exploration sector.

3 SEGMENT REPORTING (CONTINUED)

The Group has one reportable segment, as described below:

Operating Segment	Fiji $	Unallocated $	Consolidated total $
6 months to 31 December 2013			
Segment revenue			
Revenue – external	-	-	-
Finance income	63	19,114	19,177
Total revenue	**63**	**19,114**	**19,177**
Depreciation	-	-	-
Segment loss	**(7,338)**	**(743,565)**	**(750,903)**
Segment assets	**754,103**	**2,366,945**	**3,121,048**
Segment liabilities	**753,017**	**(686,975)**	**66,042**
6 months to 31 December 2012			
Segment revenue			
Revenue – external	-	-	-
Finance income	-	-	-
Total revenue	-	-	-
Depreciation			
Segment loss	**(38,260)**	**(614,907)**	**(653,167)**
Segment assets	**399,466**	**325,410**	**724,876**
Segment liabilities	**401,189**	**1,318,297**	**1,719,486**

Reconciliation of reportable segment profit & loss, assets and liabilities

	6 months to 31 December 2013 $	6 months to 31 December 2012 $
Loss before tax		
Loss before tax for reportable segment	(7,338)	(38,260)
Other loss before tax unallocated	(743,565)	(614,907)
Consolidated loss before tax	**(750,903)**	**(653,167)**
Assets		
Total assets for reportable segments	754,103	399,466
Intercompany eliminations	(711,678)	(295,097)
Other assets unallocated	3,078,623	620,507
Consolidated assets	**3,121,048**	**724,876**
Liabilities		
Total liabilities for reportable segments	753,017	401,189
Intercompany eliminations	(711,678)	(295,097)
Other liabilities unallocated	24,703	1,613,394
Consolidated liabilities	**66,042**	**1,719,486**

Notes to the Condensed Interim Consolidated Financial Statements

4 LOSS PER SHARE

Basic and diluted loss per share have been calculated using:	**6 months to 31 December 2013**	**6 months to 31 December 2012**
Loss for the period attributable to equity holders of the Company	(750,903)	(653,167)
	No of Shares	
Weighted average number of shares at the end of the period used in basic and diluted loss per share	113,160,704	86,868,804
Basic and diluted loss per share (cents per share)	(0.6636)	(0.7519)

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

5 EXPLORATION AND EVALUATION EXPENDITURE

	6 months to 31 December 2013 $	**Year to 30 June 2013 $**
Opening balance	822,977	377,561
Exploration expenditure capitalised during the half-year period	326,782	445,416
Closing balance	1,149,759	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.

6 EQUITY SECURITIES ISSUED

The Group also issued 10,200,515 shares pre-IPO and 5,210,000 shares upon IPO during the six months to 31 December 2013 for cash. Each share has the same right to receive dividends and the repayment of capital and represents one vote at the shareholders' meeting of Dome Gold Mines Ltd. Shares issued and authorised are summarised as follows:

Shares	**6 months to 31 Dec 2013 Shares**	**Year to 30 Jun 2013 Shares**	**6 months to 31 Dec 2013 $**	**Year to 30 Jun 2013 $**
Balance at the beginning of the reporting period	102,256,795	86,320,000	3,195,991	8,632
Shares issued pre-IPO during the period	10,200,515	15,936,795	1,706,770	3,187,359
Shares issued upon IPO during the period	5,210,000	-	1,042,000	-
Shares issue costs	-	-	(175,119)	-
Balance at reporting date	117,667,310	102,256,795	5,769,642	3,195,991

Notes to the Condensed Interim Consolidated Financial Statements

7 SUBSEQUENT EVENTS

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.

Directors' Declaration

In the opinion of the directors of Dome Gold Mines Ltd:

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 31 December 2013 and of its performance for the half-year ended on that date; and

ii. complying with Accounting Standard AASB 134 Interim Financial Reporting; and

2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

On behalf of the Board

Garry Lowder
Chairman
Dated this 10 March 2014
Sydney

Grant Thornton

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

We have reviewed the accompanying half-year financial report of Dome Gold Mines Ltd ("Company"), which comprises the consolidated financial statements being the statement of financial position as at 31 December 2013, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, notes comprising a statement or description of accounting policies, other explanatory information and the directors' declaration of the consolidated entity, comprising both the Company and the entities it controlled at the half-year's end or from time to time during the half-year.

Directors' responsibility for the half-year financial report

The directors of the Company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such controls as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the consolidated half-year financial report based on our review. We conducted our review in accordance with the Auditing Standard on Review Engagements ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the Corporations Act 2001 including: giving a true and fair view of the consolidated entity's financial position as at 31 December 2013 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Regulations 2001. As the auditor of Company, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

Grant Thornton

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

Independence

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

Conclusion

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

a giving a true and fair view of the consolidated entity's financial position as at 31 December 2013 and of its performance for the half-year ended on that date; and

b complying with Accounting Standard AASB 134 Interim Financial Reporting and Corporations Regulations 2001.

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

C F Farley
Partner - Audit & Assurance

Sydney, 10 March 2014