DOME GOLD MINES

ABN 49 151 996 566

Annual Report

30 June 2024

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Chairman's Message

Dear Shareholder,

I am pleased to present the Annual Report of Dome Gold Mines Limited for the year ended 30 June 2024.

In the past year, Dome continued to advance toward the development of a magnetite and construction sand/gravel mining project at Sigatoka. Engineering work on the Feasibility Study reached the final stage with a four-month completion plan now in place and the Environmental Impact Assessment has been compiled and submitted to the Department of Environment for review before being lodged to the Mineral Resources Department. On completion of the Feasibility Study Report, Dome will be positioned to obtain Special Mining Lease for the Sigatoka Ironsands Project.

Another very important achievement during the year was the signing of a non-binding Memorandum of Understanding (MOU) with Dayals Steel Pte Limited for the purchase of magnetite concentrate from the Sigatoka project when mining commences (see ASX release dated December 13, 2023 for details).

As previously reported, laboratory tests on Sigatoka construction sand confirmed that it is excellent for use in mixes for asphalt and specialty concretes and will meet or exceed all engineering specifications for these materials, even in applications in direct contact with seawater.

In May 2023, the Company, through its wholly owned subsidiary Magma Mines Pte Ltd (Magma) submitted a proposal to undertake a desilting dredging project to mitigate annual flooding of the Sigatoka River to the Ministry of Agriculture and Waterways (MAW). As proposed, dredged material would be processed to recover magnetite concentrate, construction sand and gravel for sale.

During this financial year, the Fiji Government expanded the number of ministries or departments involved in the Desilting Project to also include the Department of Environment (DOE), the Mineral Resources Department (MRD) and Lands Department (LD) of the Ministry of Lands and Mineral Resources (MLMR), the Ministry of iTaukei and Cultural Affairs (MiTCA) and the Ministry of Rural and Maritime Development (MRMD). In compliance with Government regulations, the project was advertised on August 24, 2024, seeking Expressions of Interest (EOI) in the national project, not just the Sigatoka River, but also another 113 rivers and creeks subject to periodic flooding. Dome has re-submitted its Expression of Interest (EOI) and as at the date of this letter, the Company's proposal is under assessment.

The Company's applications for renewal of Special Prospecting Licences (SPL) 1451 (gold) and SPL1452 (copper-gold porphyry) were both approved by MRD post June 2024. Each SPL renewal is for three-year terms. During the period the renewal applications were being processed, both gold and copper prices have shown substantial increases, enhancing the exploration potential of the properties.

I thank my fellow Directors, Mr Tadao Tsubata and Ms Sarah Harvey for their continued support. On behalf of the Board, I also sincerely thank the employees and contractors of Dome, who have continued to serve the Company with loyalty and diligence as well as our shareholders whose investment, encouragement and patience are essential to the Company's success.

In closing, Dome is the sole owner of three very valuable mineral assets in Fiji. I am confident that those assets will soon yield real returns to our shareholders. I look forward to a rewarding year as our trajectory toward development of a sand mining operation in Fiji is realised.

J. V. McCarthy
Chairman

Directors' Report

DIRECTORS' DETAILS

The following persons were Directors of Dome during or since the end of the financial year.

Mr John V. McCarthy
Bachelor of Science (St. Francis Xavier University)
Member, Australasian Institute of Mining and Metallurgy
Chairman
Independent Non-Executive Director
Director since 13 January 2021

Mr John V. McCarthy is a Geologist, with extensive knowledge and experience in the resources sector, built up over a career spanning 47 years in mineral exploration. He has worked in Canada, Southern Africa, Indonesia, Vietnam, Fiji and Australia and has previously held senior executive positions in junior exploration companies, both listed and unlisted.

Mr McCarthy worked for Dome initially as a consultant and later as CEO for eight years until May 2019, when he retired to pursue personal interests. During his earlier time with Dome, he took an active role in the listing of the Company on the ASX and its subsequent growth, including Dome's acquisition of Magma Mines Ltd, holder of the Sigatoka Iron Sands Project in Fiji (SPL1495).

Mr John V. McCarthy was appointed as an independent, non-executive Director of the Company on 13 January 2021, and assumed the role of non-executive Chairman from 1 February 2021.

Other current Directorships: None
Previous Directorships (last 3 years): None
Interests in shares: 260,000 shares
Interests in options: None

Mr Tadao Tsubata
Bachelor of Arts in Economics (Kokushikan University, Tokyo)
Non-Executive Director
Director since 8 July 2011

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 large Japanese securities company. 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.

In early 2010, the activities of both the insurance business and the asset management company grew to the extent that a private investment advisory firm was established to specifically target international investments in mining exploration, primary production and other growth industries. Tadao continues in the role of Chief Executive Officer of this business and its international operations including in Australia.

Other current Directorships: None
Previous Directorships (last 3 years): None
Interests in shares: 50,457,938 shares
Interests in options: None

Directors' Report

Ms Sarah Harvey
Bachelor of Arts (University of Adelaide)
Bachelor of Laws (University of Adelaide)
Master of Laws (College of Law, Sydney)
Certificate in Governance Practice (Governance Institute of Australia)
Independent Non-Executive Director
Director from 27 July 2017 until 21 January 2021, reappointed on 24 September 2021

Ms Sarah Harvey is a lawyer and has worked for over 20 years across multiple industries in both private, corporate and government environments. She has experience in providing board advice in strategic planning, due diligence, and government regulatory compliance. She is also a nationally accredited mediator and Family Dispute Resolution Practitioner.

She holds a BA, LLB, Master of Law (In-house Practice), and Certificate in Governance Practice from the Governance Institute of Australia (GIA). She is a member of the Law Society of NSW and the Australian Disputes Resolution Association.

Ms Sarah Harvey resigned as a non-executive Director of the Company on 21 January 2021 and she was reappointed as a non-executive Director of the Company on 24 September 2021.

Other current Directorships: None
Previous Directorships (last 3 years): None
Interests in shares: 23,342,625 shares
Interests in options: None

COMPANY SECRETARY

Mr Marcelo Mora holds a Bachelor of Business degree and Graduate Diploma of Applied Corporate Governance. Mr Mora has been a Company Secretary and an accountant for more than 35 years and has experience in resources and mining companies both in Australia and internationally, providing financial reporting and company secretarial services to a range of publicly listed companies. Marcelo has been the Company Secretary since Dome was incorporated on 8 July 2011.

PRINCIPAL ACTIVITIES

The principal activities of the Group have been the continuing exploration and evaluation of its Projects in Fiji. No significant changes in the nature of these activities occurred during the year.

REVIEW OF OPERATIONS AND FINANCIAL RESULTS

Projects

Dome, through its wholly owned Fijian subsidiaries, Dome Mines Pte Ltd and Magma Mines Pte Ltd holds 100% interest in three Special Prospecting Licences (SPL) in Fiji, namely, SPL1495, the Sigatoka Iron and Industrial Sand Project, SPL1451, the Ono Island Gold Project and SPL1452, the Nadrau Gold-Copper Porphyry Project (see Figure 1 for locations).

Directors' Report

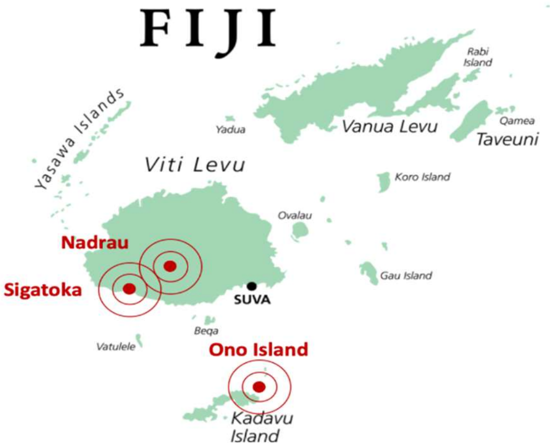

Figure 1 – Dome Gold Mine's Fiji project location map

SPL 1495 Sigatoka Iron and Construction Sand/Gravel and Desilting Projects

Sigatoka Construction Sand Laboratory Test Results

As previously reported, Dome completed laboratory testwork on construction/industrial sand produced during Pilot Plant processing of a bulk sample from the Sigatoka Project. The tests were conducted under the direction of Mr Ion Dimitru, Technical Manager, Boral Construction Materials Laboratory in Sydney as part of a Definitive Feasibility Study on the Sigatoka Project (see ASX release dated April 12, 2023).

Plate 1 – "Run of mine" magnetite bearing construction sand sample from Kulukulu South resource area

Directors' Report

Plate 2 – Construction sand from large scale pilot plant operation tested for asphalt and concrete applications

Construction sand (fine aggregate) is a critical material used in construction, being a key ingredient in concrete, asphalt, base and the sub-base of flexible and rigid pavements. About 50 billion tonnes of sand is extracted annually worldwide, being the second most exploited natural resource after water. The consumption of sand, which has tripled over the last 20 years is currently faster than its replacement by natural geological processes and a worldwide sand supply crisis is emerging.

The investigations carried out involved assessment of Sigatoka magnetite mining sand tailings, for use as fine aggregates in concrete mixes, including analysis of physical and chemical properties such as Particle Size Distribution (PSD), water absorption, density, presence or absence of deleterious materials, shape, texture and durability.

Tests completed included: content as well as clay-type analysis of the minus 2 micron fraction, methylene blue adsorption (MBV), sodium sulphate soundness, chloride and sulphate content, Micro Deval and Alkali Silica Reaction (ASR).

Performance of the magnetite mining tailings as fine aggregate in high performance concrete was also tested. This work included fresh and hardened concrete properties of a 50 MPa concrete mix, including slump, density, bleeding, air content, setting time, compressive strength and drying shrinkage at 56 days.

Furthermore, concrete durability tests such as sorptivity, water permeability under pressure, volume of permeable voids, chloride penetration/diffusion, etc. were completed. The impact of "low percentage diopside" addition to the concrete mix was also, assessed since diopside is a major non-magnetic heavy mineral in the Sigatoka sand deposit.

Based on these comprehensive results it is concluded that the magnetite mining tailings conform to fine aggregate requirements to be used for engineering processes in Australia. The magnetite mining tailings have a good abrasion, disintegration and abrasion resistance, being non-reactive for ASR.

Directors' Report

In conclusion:

- Sigatoka construction sand as fine aggregates in high performance concrete mixes, conforms to the requirements of AS 3600 – Concrete structures for B2 exposure classification (surface member above-ground in coastal area and in any climate zone and surface in maritime structures in sea water- permanently submerged);
- With proper concrete mix designs, Sigatoka construction sand is suitable to be used, as fine aggregates, in high performance concretes, including:
  a. Concrete for bridges
  b. Concrete in marine environments
  c. Shotcrete in tunnelling and underground mining operations
  d. Concrete pavements
  e. Precast concrete panels, etc.

Sigatoka Magnetite Concentrate

Plate 3 – Magnetite concentrate from large scale pilot plant operation

Detrital magnetite is present with the sand and gravel at Sigatoka and will be recovered during processing. The quality of this product for use in production of steel has been shown in both small and bulk sample pilot plant operations.

Directors' Report

During November-December 2023 the Company was approached by Dayals Steel Pte operators of a steel production facility at the town of Ba, Fiji. These discussions resulted in the signing of a non-binding MOU about potential purchase of up to 30,000 tonnes of Sigatoka magnetite concentrate per year should the project reach the operational stage. Although there is no guarantee that the MOU will eventuate into a formal agreement it is encouraging that a potential customer for the product is located in Fiji.

Dayals Steels Pte Limited is an expanding steel company located at Ba on Fiji's main island of Viti Levu. It is the only Fijian steel company to achieve ISO9001 Quality Management System, ISO14001 Environmental Management System and ISO45001 Occupational Health and Safety Management System accreditations. As part of the MR Dayal Group of companies which was founded over 80 years ago, Dayals Steels employs over 200 staff and is a major contributor to the Fijian economy and local community. Dayals manufactures Reinforcement Bars, Corrugated and Ribbing Roofing products, Purlins and both Galvanised and Reinforcement Mesh to serve the growing demand across Fiji and the Pacific Islands.

Both companies believe that the conversion of the magnetite concentrate mined in Fiji to steel products produced in Fiji will greatly benefit the Country's people and economy.

Sigatoka Project Feasibility and Environmental Assessment Study Updates

An expert's review of the draft feasibility study nominated several additional study programs that required completion before the Sigatoka Feasibility Study could be finalised. Work on these outstanding items is expected to be completed in early 2025.

The review determined since removal of the non-magnetic heavy minerals was no longer required, a less complicated and lower capital cost process plant recovering magnetite concentrate followed by a standard sand-gravel washing and screening plant would be the best option for the project. The processing change involves not only simplification of process plant but also significant savings in both capital and operating costs.

As mentioned above, laboratory tests completed on the Sigatoka construction sand determined it can be used in both asphalt and concrete mixes that satisfy engineering standards even for high compressive strength and specialty concretes. Importantly, based on its content of the pyroxene mineral diopside, the concrete produced demonstrates resistance to concrete cancer and can be used in direct contact with seawater in marine environments.

The final draft of the comprehensive Sigatoka Environmental Impact Assessment (EIA) study in compliance with Terms of Reference (TOR) issued by the Department of Environment (DOE) was reviewed by management and has subsequently been submitted to DOE for assessment. In conjunction with the Feasibility Study the EIA will support an application for a Special Mining Lease at Sigatoka.

Sigatoka Desilting Project

Discussions continued during the financial year with the five Ministries and Departments involved in the Desilting Project, namely, the Ministry of Agriculture and Waterways (MAW), the Ministry of Lands and Mineral Resources (MLMR), the Ministry of iTaukei and Cultural Affairs (MiTCA), the Department of Environment (DOE) and the Ministry of Rural and Maritime Development (MRMD) about implementation of the Flood Mitigation project.

The Company had already prepared its formal proposal to undertake the desilting work at Sigatoka and has again submitted its Expression of Interest (EOI) to MAW.

Desilting is proposed to alleviate annual floods of the Sigatoka River valley due to the large deposits of sand and gravel filling the riverbed. In return for conducting the desilting, the dredged material will be washed and screened to produce construction sand/gravel as well as magnetite concentrate products for sale.

Directors' Report

The Desilting Project can commence very quickly, while the Sigatoka Feasibility studies are completed and the application for a Special Mining Lease to mine and process other parts of the Sigatoka resource is being processed. Management expects to shortly finalise a contract with MAW to proceed with the project and in preparation is engaging in discussions with equipment financing institutions and suppliers of a dredge and processing plant needed for the project.

Director Site Visits and Meetings in Fiji

During May, the Company's Chairman and fellow Director Mr Tadao Tsubata from Japan undertook a visit to Fiji for meetings with a potential customer for magnetite concentrate from the Sigatoka Project and with Ministers and other Government officials about the proposed river Flood Mitigation program and the Company's SPL's. The Dome Directors were cordially received by all parties and received strong support for continued investment in its Fiji projects (see photos below). On behalf of my fellow Director Mr Tsubata and Dome management, I gratefully extend our thanks for the hospitality we received while in Fiji.

Plate 4 – Meeting with the owners of Dayals Steel, a potential customer for magnetite concentrate from the Sigatoka Project – from left Mr Tsubata, Mr Jay Dayal, Mrs Ashika Dayal, Mr McCarthy and Mr Semi Luvuiwai (Dome senior geologist/Community Liaison).

Directors' Report

Plate 5 – Dayals Steel refinery. From left Mrs Ashika Dayal, Mr Jay Dayal, Mr Tsubata, Mr McCarthy and Mr Semi Luvuiwai

Plate 6 – Meeting Minister of Lands and Resources. From left Mr McCarthy, the Honourable Minister Vosarogo, Mr Tsubata and Mr Darren Grant (Country Manager)

Directors' Report

Plate 7 – Meeting MRD officials. From left Mr Tsubata, Mr McCarthy, Mrs Natasha Divia, Mr Semi Luvuiwai, MRD Secretary Margreet Ravuca, Permanent Secretary MLR Dr Raijieli Taga, Director MRD Dr Apete Soro, Mr Darren Grant.

Sigatoka community engagement

During December 2023 the Company was invited to participate as one of the sponsors of the "Coral Coast 7's" rugby tournament, a highly popular event held at Sigatoka. Magma was privileged to sponsor Jarell Luafalealo, a very talented player from the all-star team.

Plate 8 – Photo of jersey presentation with from left Samuela Ratulevu (Magma), Jarell Luafalealo and Sir Gordon Tietjens (Guest of Honour)

Directors' Report

JORC 2012 Mineral Resource estimates on Sigatoka SPL1495

The total mineral resources at Sigatoka are estimated at 189.5 million tonnes (MT) at 12.7% heavy minerals (HM), with a cut-off of 8% HM. This is made up of the following:

Kulukulu South:

A combined Indicated and Inferred Resource of 34.6 MT at an average grade of 20.2% Heavy Minerals and 12.9% Clay containing 7 MT of Heavy Minerals, which includes:

- An **Indicated Resource of 34 MT** at an average grade of 19.7% Heavy Minerals and 13.1% Clay containing 6.7 MT of Heavy Minerals of which 25% is MAG1 (300 Gauss) Heavy Minerals.
- An **Inferred Resource of 0.61 MT** at an average grade of 48.3% Heavy Minerals and 4.2% Clay containing 295kt of Heavy Minerals of which 25% is MAG1 (300 Gauss) Heavy Minerals.

Koroua Island:

An **Indicated Resource of 52.5 MT**, at an average grade of 13.2% Heavy Minerals and 13% Clay, containing 6.9 MT of Heavy Minerals of which 23% is MAG1 (300 Gauss) Heavy Minerals.

Sigatoka River:

A combined Indicated and Inferred Resource of 29.4 MT at an average grade of 11.4% Heavy Minerals and 6.7% Clay containing 3.3 MT of Heavy Minerals, which includes:

- An **Indicated Resource of 23.9 MT** at an average grade of 11.5% Heavy Minerals and 6.6% Clay containing 2.8 MT of Heavy Minerals of which 15% is MAG1 (300 Gauss) Heavy Minerals.
- An **Inferred Resource of 5.3 MT** at an average grade of 10.8% Heavy Minerals and 7.0% Clay containing 570,000 T of Heavy Minerals of which 14% is MAG1 (300 Gauss) Heavy Minerals.

Kulukulu North:

The unclassified resource for the Kulukulu North area is now:

- A total of 73.2 MT at an average grade of 17.4% Heavy Minerals and 6.0% Clay containing 12.7 MT of Heavy Minerals of which 14.8% is MAG1 (300 Gauss) Heavy Minerals.

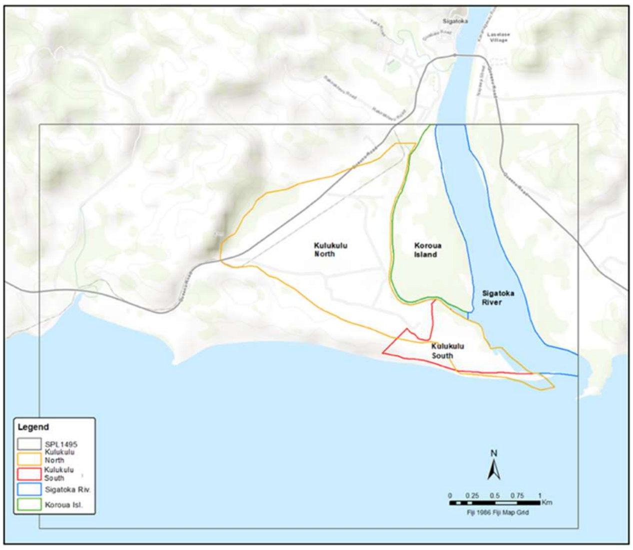

Figure 2 - Resource domains of the Sigatoka sand deposit

Directors' Report

Table 1: Comparative Sigatoka Project Resource Inventory, November 2020

RESOURCE	SUB-CATEGORY	PREVIOUS		CURRENT			DIFFERENCE		
		Inferred	Indicated	Unclassified	Inferred	Indicated	Unclassified	Inferred	Indicated
Kulukulu (2014)	Tonnes (Mt)	100.1		*Subdivided into Kulukulu North & South (2020)*					
	Average HM%	17%							
	HM tonnes (kt)	17,239							
	MAG1 Tonnes (kt)	2,637							
Kulukulu North	Tonnes (Mt)			73.2			73.2	-	
	Average HM%			17%					
	HM tonnes (kt)			12,708			12,708	-	
	MAG1 Tonnes (kt)			1,885			1,885	-	
Kulukulu South	Tonnes (Mt)				0.6	34.0		0.6	34.0
	Average HM%				48%	20%			
	HM tonnes (kt)				295	6,710		295	6,710
	MAG1 Tonnes (kt)				74	1,707		74	1,707
Sigatoka River	Tonnes (Mt)	5.9	25.3		5.3	23.9		- 0.6	- 1.4
	Average HM%	11%	12%		11%	12%			
	HM tonnes (kt)	631	2,923		570	2,755		- 61	- 168
	MAG1 Tonnes (kt)	91	443		81	416		- 10	- 27
Koroua Island	Tonnes (Mt)		52.7			52.5			- 0.2
	Average HM%		13%			13%			
	HM tonnes (kt)		6,981			6,935			- 46
	MAG1 Tonnes (kt)		1,607			1,595			- 12
TOTALS	**Tonnes (Mt)**	**106.0**	**78.0**	73.2	**5.9**	**110.4**	73.2	**0.0**	**32.4**
	Average HM%	**17%**	**13%**	17%	**15%**	**15%**			
	HM tonnes (kt)	**17,870**	**9,904**	12,708	**865**	**16,400**	12,708	**234**	**6,496**
	MAG1 Tonnes (kt)	**2,728**	**2,050**	1,885	**155**	**3,718**	1,885	**64**	**1,668**

The relatively small but very high-grade resource at Kulukulu South (610,000 tonnes @ 48.3% HM) sits mostly above sea level (Figures 3 and 4). Its presence strongly supports Kulukulu South as being the ideal location to commence mining operations.

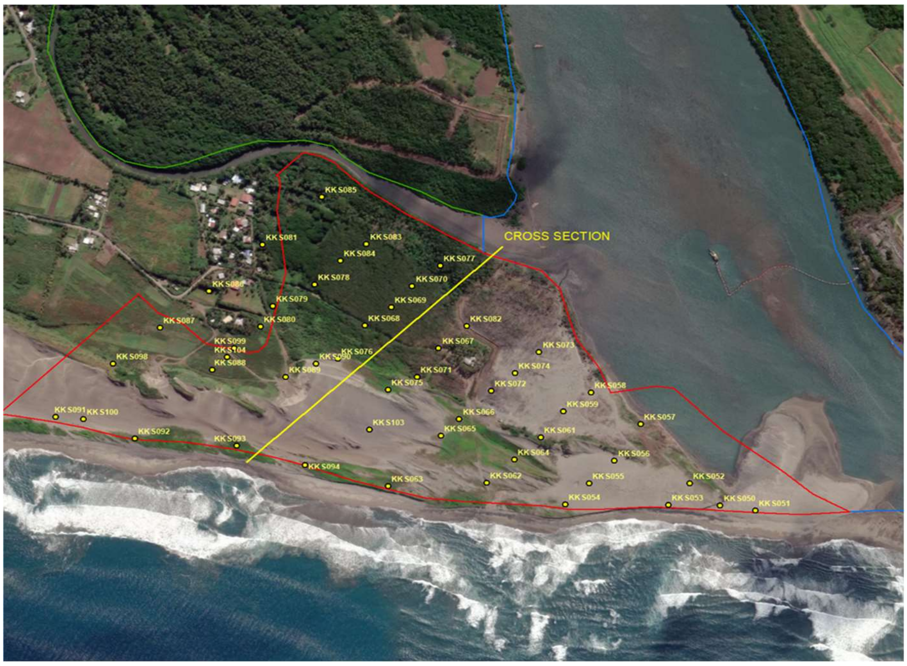

Figure 3 - Kulukulu South area, indicating the location of the cross-section shown in Figure 4. Also note the sand and gravel deposits filling the Sigatoka riverbed that will be dredged during the Desilting Project.

Directors' Report

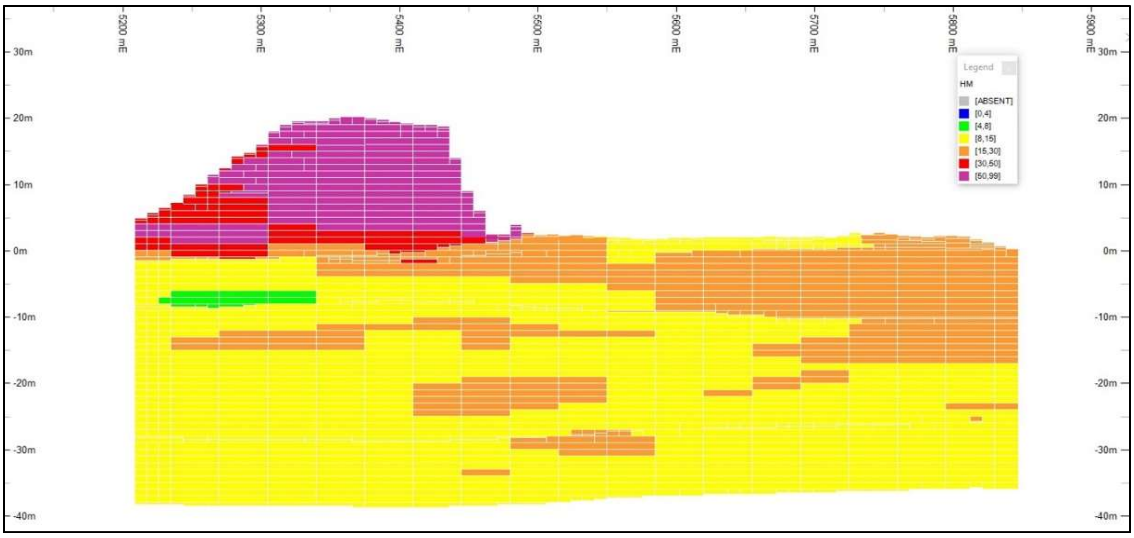

Figure 4 - Kulukulu South cross-section 9660mN, hot colours showing highest HM results.

SPL 1451 Ono Island Gold Project

During the financial year an application for renewal of SPL1451 was being processed by MRD. On 11 July 2024 the Company was formally notified that the SPL had been renewed for a further 3-year period from 28 June 2024 to 27 June 2027.

The Company completed an initial diamond drilling program on 3 July 2018 for a total of 2,276 m (see Figure 5). The drilling program tested several epithermal gold targets at two prospects on the Ono Island (Naqara East and Naqara West).

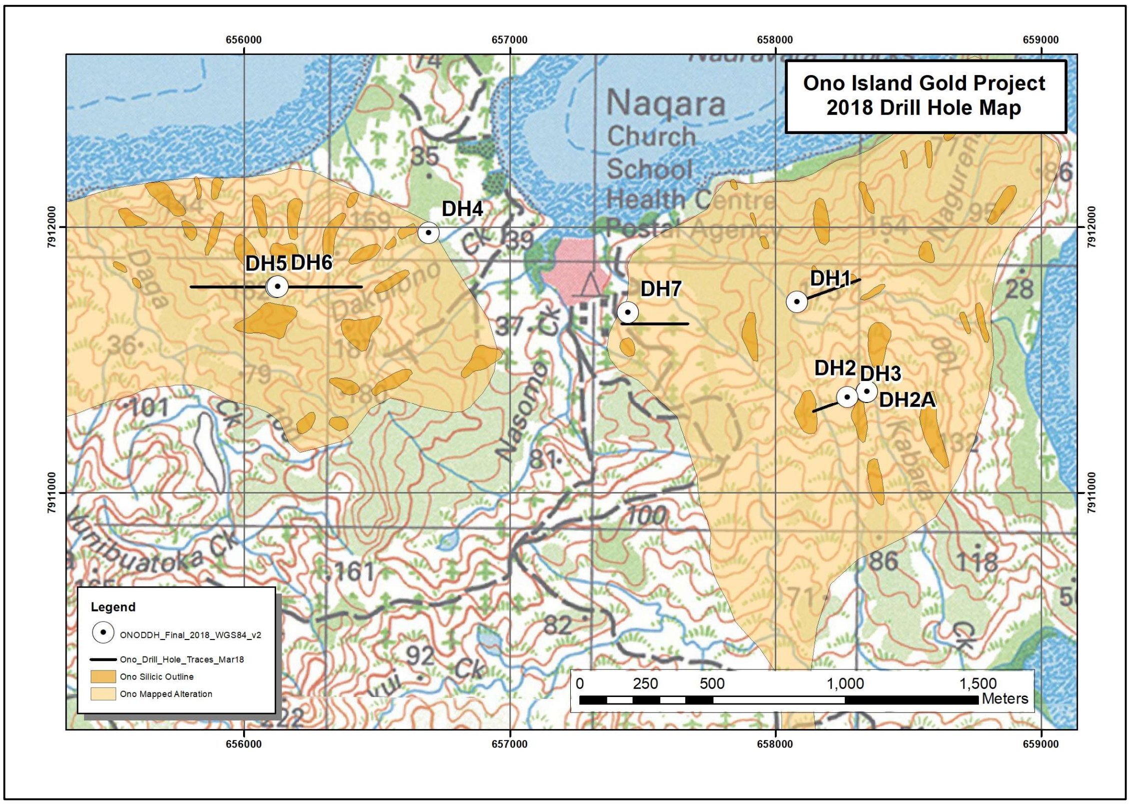

Figure 5 – Exploration drill hole location map of the Naqara East and Naqara West prospects

Directors' Report

The photo below in Plate 9 shows typical sulphide-bearing rock in drill core from ONODDH007 (from 225.7m depth). The presence of sulphide in the lower part of holes ONODDH001 and 7 explains the IP chargeability responses. This provides Dome with a high degree of confidence that the IP geophysical technique has worked well and is able to detect zones of sulphide mineralisation at depth.

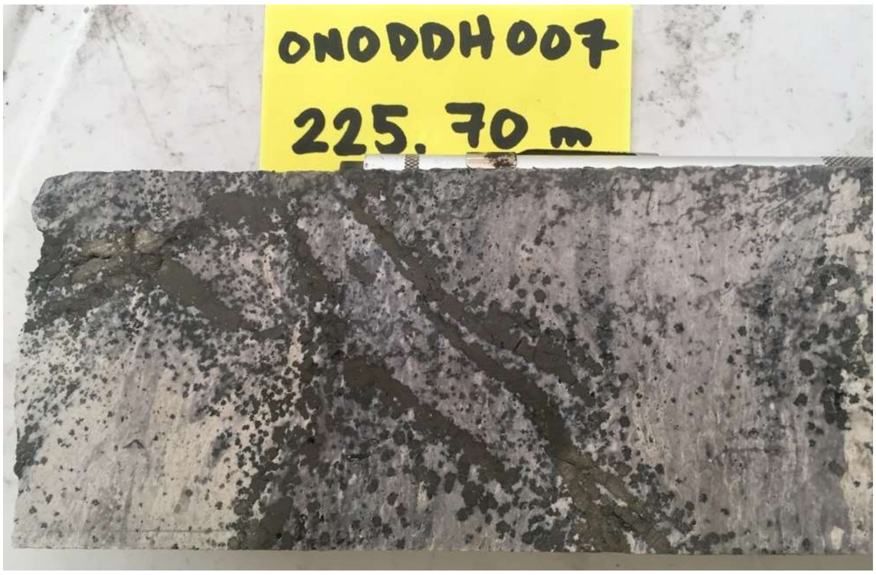

Plate 9 – Altered and mineralized volcanic host rock with up to 7% metallic sulphide in drill hole ONODDH007, HQ core from 225.7 m depth – Ono Island Project, Fiji

Assays for all holes ONODDH001 to ONODDH007 were carried out by ALS Laboratories. Drill hole ONODDH001 (Naqara East), returned anomalous copper assays (to 0.3% Cu) and anomalous molybdenum assays (to 0.2% Mo). The best Mo intercept is 5.05 m @ 0.0643% (643 ppm Mo), from 323 to 328.05 m. This intercept comprises 5 contiguous one metre samples ranging from 110 ppm to 2040 ppm Mo.

The gold-silver assay results are slightly anomalous within areas of strong alteration and sulphide mineralisation, but are well below economic levels, with maximum assay values of 0.036 g/t Au and 3.6 g/t Ag. The elevated Cu and Mo and weakly anomalous Au and Ag indicates a metal-bearing epithermal system is present at Naqara, and that further exploration drilling could define gold mineralisation nearby.

In summary, a large sulphide-bearing system weakly anomalous in several metals has been defined on Ono Island. This system has many similarities to other Pacific Rim gold-copper deposits. The strong epithermal alteration, sulphide mineralisation, elevated Cu-Mo and weakly anomalous Au-Ag in drill core samples is encouraging.

To date exploration has been conducted only on the northern half of the volcanic system. In the next stage the southern half of the island will be assessed using soil geochemistry, geological mapping, geophysical surveys and rock chip sampling.

Directors' Report

SPL 1452 Nadrau Project

SPL 1452 had expired on 25 August 2022 and after an extended period the renewal of the SPL was approved on 13 August 2024 for a further 3-year period from 3 July 2024 to 2 July 2027. The total renewal fees need to be paid by 2 October 2024.

The tenement area of 32,930 ha is located on Fiji's main island, Viti Levu and adjacent to the world class Namosi Porphyry copper-gold Project that reportedly contains approximately 2.1 billion tonnes grading 0.37% Copper (Cu) and 0.12g/t Gold (Au).

Dome's tenement contains two large copper-gold-silver ionic leach geochemical anomalies (Namoli and Wainivau prospects) interpreted to be related to intrusive centres. Geological mapping and rock chip sampling discovered porphyry intrusive complexes at both the Namoli and Wainivau Prospects with alteration, mineralisation and vein types typical of mineralised systems.

Copper-magnetite bearing veins have been discovered in outcrop at the Wainivau prospect.

Stream sediment gold and copper plots are shown below on Figures 6 and 7 and they highlight the anomalous gold-copper in the area around Wainivau that also extends to the NW of Wainivau towards Namoli. This trend is broadly coincident with a mapped NW-trending zone of iron-oxide breccia observed in the field.

Rock chip samples collected by Dome around Wainivau-Namoli returned weakly anomalous copper assays up to 157ppm and gold assays up to 0.022g/t Au. The iron in these samples is significant (up to 14.5% Fe). The data shows very encouraging signs that a Cu-Au porphyry systems similar to those at Namosi have potential to be discovered in the Namoli-Wainivau area.

The next stage of exploration stage at Namoli and Wainivau will involve magnetometer and geophysical surveys to detect and map the extent of mineralised porphyry intrusives that warrant exploration drilling. The Company is confident that systematic exploration has potential to discover porphyry copper-gold systems on SPL1452.

Directors' Report

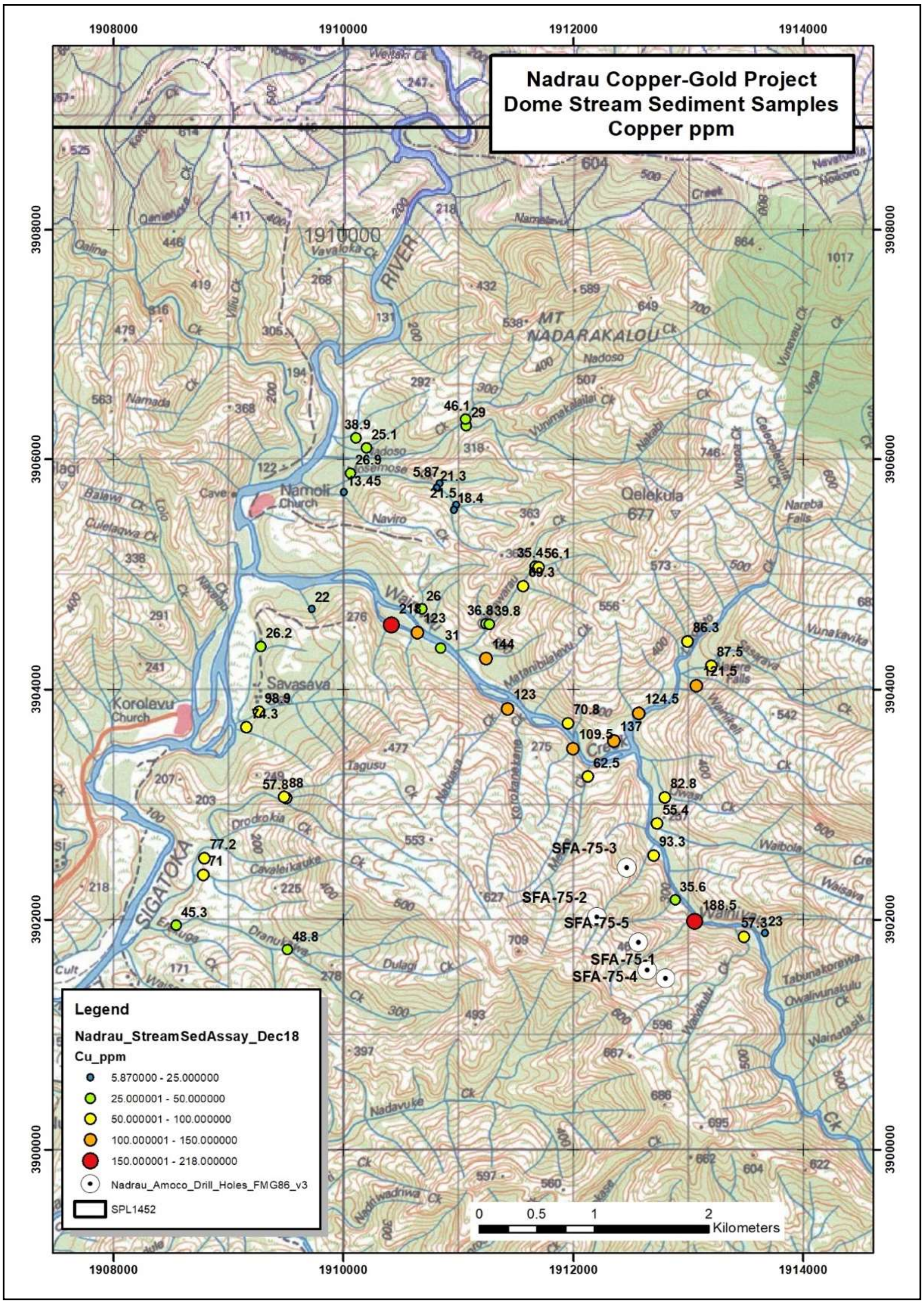

Figure 6 - Map showing the stream sediment copper assay results from Namoli-Wainivau prospect.

Directors' Report

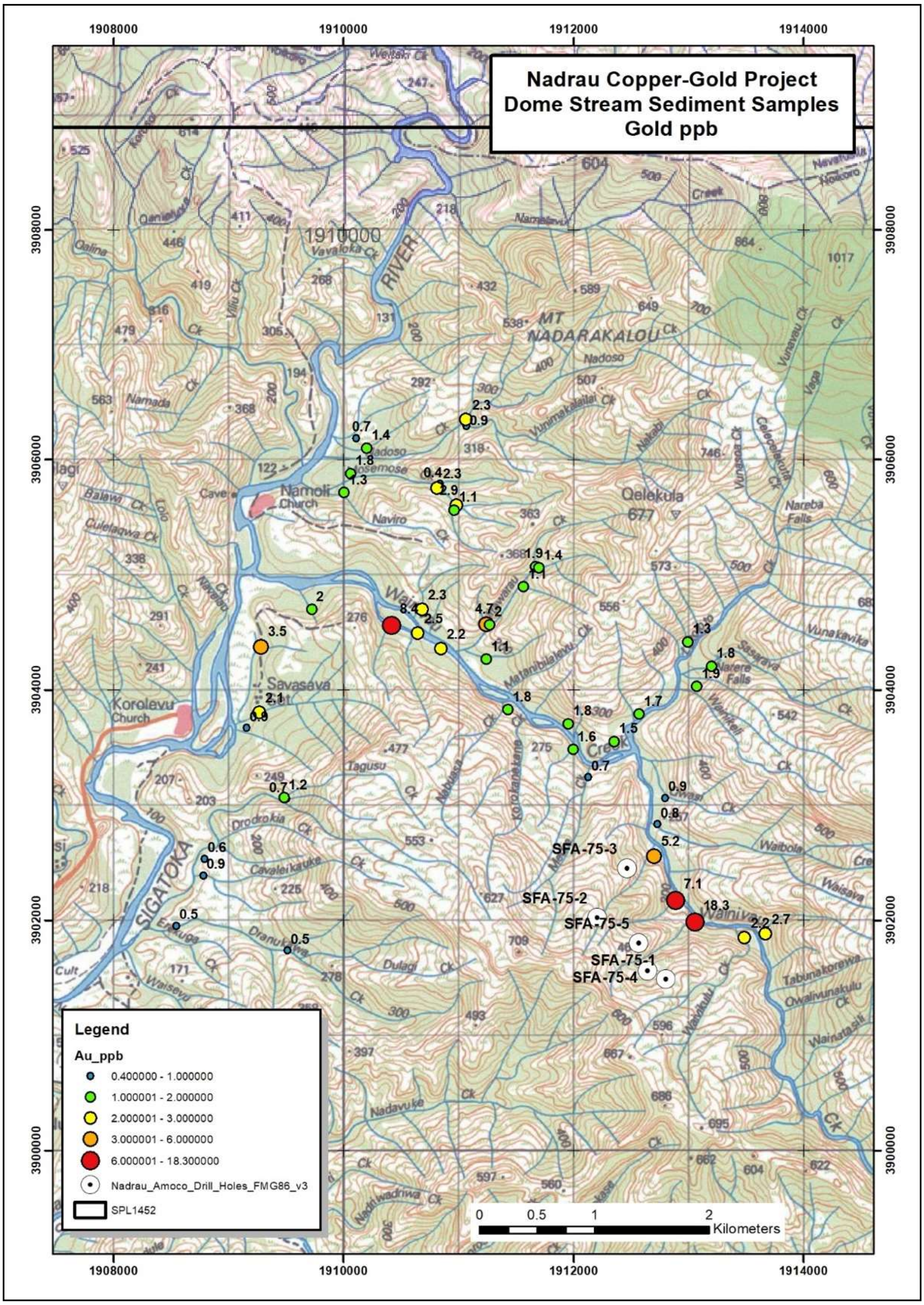

Figure 7 - Map showing the stream sediment gold assay results from Namoli-Wainivau prospect.

Directors’ Report

Impact of Climate Change

There is no apparent immediate impact of climate change that negatively impacts upon the Company’s Fiji projects. Going forward, Dome will seek to employ low to zero emission energy sources for its exploration, mining and mineral processing activities that will meet or exceed requirements of the Fiji Government.

Mineral Resources Statement

This resource estimate was prepared by independent resource consultants and issued in a report entitled “Sigatoka Iron Sand Project, Resource Estimate Report” dated October 2020 and as announced to the market in ASX releases dated 5 November 2020.

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	MAG1 Tonnes (kt)	91	443		81	416		-10	-27
Koroua Island	Tonnes (Mt)		52.7			52.5			-0.2
	Average HM%		13%			13%			
	HM tonnes (kt)		6,981			6,935			-46
	MAG1 Tonnes (kt)		1,607			1,595			-12
TOTALS	**Tonnes (Mt)**	**106.0**	**78.0**	73.2	**5.9**	**110.4**	73.2	**0.0**	**32.4**
	Average HM%	**17%**	**13%**	17%	**15%**	**15%**			
	HM tonnes (kt)	**17,870**	**9,904**	12,708	**865**	**16,400**	12,708	**234**	**6,496**
	MAG1 Tonnes (kt)	**2,728**	**2,050**	1,885	**155**	**3,718**	1,885	**64**	**1,668**

Resource comparison 2023 to 2024

The company's most recent resource estimate was reported on 5 November 2020 and no update to this resource estimate has been made, and hence no material change has occurred since its original publication.

Directors' Report

Governance Arrangements

Dome's management and Board of Directors include individuals with many years' work experience in the mineral exploration and mining industry who monitor all exploration programs and oversee the preparation of reports on behalf of the Company by independent consultants. The exploration data is produced by or under the direct supervision of qualified geoscientists. In the case of drill hole data half core samples are preserved for future studies and quality assurance and quality control. The Company uses only accredited laboratories for analysis of samples and records the information in electronic databases that are automatically backed up for storage and retrieval purposes.

Statement of Compliance

The information in this Annual Report that relates to Exploration Results is based on information compiled by John V McCarthy. Mr McCarthy is the non-executive Chairman of the Company and a Member of the Australasian Institute of Mining and Metallurgy and has sufficient experience which is relevant to the style of mineralisation and type of deposits under consideration and to the activities which he is undertaking to qualify as a Competent Person as defined in the 2012 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves'. Mr McCarthy, through his family Superfund, holds shares in the Company and is paid fixed directors fees for his services. He consents to the inclusion in this Annual Report of the matters based on his information in the form and context in which it appears.

The information in this report that relates to Mineral Resources is based on information compiled by Mr Richard Stockwell, a Competent Person who is a fellow of the Australian Institute of Geoscientists. Mr Stockwell is a Director of Placer Consulting Pty Ltd. Mr Stockwell has sufficient experience that is relevant to the style of mineralisation and type of deposit under consideration at the Sigatoka project and to the activity being undertaken to qualify as Competent Persons as defined in the 2012 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves'. Mr Stockwell consents to the inclusion in this report of the matters based on the information in the form and context in which it appears.

No Material Changes

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 quarterly activities report dated 30 July 2024 and that all material assumptions and technical parameters in the market announcements continue to apply and have not materially changed.

SIGNIFICANT CHANGES IN STATE OF AFFAIRS

In the opinion of the Directors, significant changes in the state of affairs of the Group that occurred during the year ended 30 June 2024 were as follows:

Issue of share capital

For the year ended 30 June 2024, Dome has raised $1,702,495 by share issues. The funds were used for exploration and general working capital. Details of share issues are as follows:

- On 6 December 2023, the Company completed an option conversion of 1,834,560 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $183,456.
- On 2 January 2024, the Company completed an option conversion of 3,000,000 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $300,000.
- On 18 January 2024, the Company issued 2,500,000 fully paid ordinary shares at $0.20 per share to raise $500,000.
- On 7 February 2024, the Company completed an option conversionof 4,000,000 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $400,000.
- On 14 May 2024, the Company completed an option conversion of 2,159,683 fully paid ordinary shares at $0.10 per share as a result of options being exercised to settle an outstanding loan of $215,968.
- On 26 June 2024, the Company completed an option conversion of 1,030,707 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $103,071.

Directors' Report

Issue of unlisted options
- On 18 January 2024, the Company issued 3,750,000 unquoted options exercisable at $0.10 each and expiring on 18 January 2027.

Expiration of unlisted options
- On 24 July 2023, 3,150,000 unquoted options of the Company expired unexercised.
- On 24 November 2023, 2,000,000 unquoted options of the Company expired unexercised.
- On 15 March 2024, 2,566,126 unquoted options of the Company expired unexercised.
- On 10 June 2024, 2,100,000 unquoted options of the Company expired unexercised.
- On 30 June 2024, 2,575,757 unquoted options of the Company expired unexercised.

DIVIDENDS
No dividends were declared or paid during the financial year (2023: $nil).

EVENTS ARISING SINCE THE END OF THE REPORTING PERIOD
Subsequent to the end of the financial year:

Renewal of SPL1452
On 13 August 2024, the renewal of the SPL 1452 was approved for a further 3-year period from 3 July 2024 to 2 July 2027. The total renewal fees need to be paid by 2 October 2024.

Renewal of SPL1451
On 11 July 2024, the renewal of the SPL 1451 was approved for a further 3-year period from 28 June 2024 to 27 June 2027.

Issue of share capital
Subsequent to the year ended 30 June 2024, Dome has raised $940,957 by share issues. The funds were used for exploration and general working capital. Details of share issues are as follows:
- On 12 July 2024, the Company completed an option conversion of 919,663 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $91,966.
- On 30 July 2024, the Company issued 1,750,000 fully paid ordinary shares at $0.20 per share and raised $350,000.
- On 6 August 2024, the Company completed an options conversion of 1,000,000 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $100,000.
- On 2 September 2024, the Company issued 1,500,000 fully paid ordinary shares at $0.20 per share and raised $300,000.
- On 4 September 2024, the Company completed an option conversion 989,911 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $ 98,991.

Issue of unlisted options
- On 30 July 2024, the Company issued 1,750,000 unquoted options exercisable at $0.20 each and expiring on 30 July 2027.
- On 02 Sep 2024, the Company issued 1,500,000 unquoted options exercisable at $0.20 each and expiring on 02 September 2027.

Subsequent to 30 June 2024, the Group has drawn down a further $150,000 of debt against current related party facilities in place.

No other matters or circumstances have arisen since the end of the year that have 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, BUSINESS STRATEGIES AND PROSPECTS
The Group will continue to explore and evaluate the Company's exploration projects with the aim of identifying potential mineral resources and will continue to seek and assess new opportunities in the Fiji mineral sector with the objective of adding significant shareholder value to Dome.

The Directors are unable to comment on the likely results from the Group's planned exploration activities due to the speculative nature of such activities.

Directors' Report

DIRECTORS' MEETINGS

No Directors' Meeting (including meetings of Committees of Directors) was held during the year. The decisions of the Board were confirmed by circular resolutions.

Audit Committee discontinued since the end of January 2021 and the Board took over the responsibilities to oversee the financial reports.

UNISSUED SHARES UNDER OPTION

Unissued ordinary shares of Dome under option as at 30 June 2024 were as follows:

Number of options	Exercise price	Expiry date
3,000,000	$ 0.10	15 July 2024
1,706,900	$ 0.10	18 August 2024
1,000,000	$ 0.10	13 September 2024
17,676,193	$ 0.10	24 November 2024
2,000,000	$ 0.10	26 November 2024
2,000,000	$ 0.10	6 December 2024
30,000,000	$ 0.10	31 December 2024
31,250,000	$ 0.10	20 April 2025
520,000	$ 0.10	29 June 2025
580,000	$ 0.20	21 November 2025
3,750,000	$ 0.10	18 January 2027

The names of persons who currently hold options are entered in the register of options kept by the Company pursuant to the *Corporations Act 2011*. This register may be inspected free of charge.

All options expired on the expiry date. The persons entitled to exercise the options did not have, by virtue of the options, the right to participate in the share issue of any other body corporate.

SHARES ISSUED AS A RESULT OF EXERCISE

During or since the end of the financial year, the Company issued ordinary shares as a result of the exercise of options as follows (there were no amounts unpaid on the shares issued):

Date options exercised	Issue price per share ($)	Number of shares issued
6 December 2023	$0.10	1,834,560
2 January 2024	$0.10	3,000,000
7 February 2024	$0.10	4,000,000
14 May 2024	$0.10	2,159,683
26 June 2024	$0.10	1,030,707
12 July 2024	$0.10	919,663
6 August 2024	$0.10	1,000,000
4 September 2024	$0.10	989,911

BUSINESS RISK DISCLOSURES

The material risks which the Group is exposed to include operational risks, capital risks, environmental risks, economic risks and human resources risks as follows:

- obtaining government approvals;
- geological and environmental issues;
- land access and community disputes;
- the ability to raise additional capital;
- commodity price and world economy;
- recruiting and retaining qualified personnel;
- sovereign risk (for Fiji).

The Board is responsible to oversee the risk management function and the CEO or if no CEO a Director of the Company is in charge of implementing an appropriate level of control to mitigate these risks within the Group. The Board reviews all major strategies and decisions and takes appropriate actions on a continuous basis.

Directors' Report

REMUNERATION REPORT (AUDITED)

The Directors of Dome Gold Mines Ltd (the 'Group') present the Remuneration Report for non-executive Directors, executive Directors, and other Key Management Personnel, prepared in accordance with the *Corporations Act 2001* and the *Corporations Regulations 2001*.

The Remuneration Report is set out under the following main headings:

a. principles used to determine the nature and amount of remuneration;
b. details of remuneration;
c. share-based remuneration; and
d. other information.

a. Principles used to determine the nature and amount of remuneration

Key management personnel have authority and responsibility for planning, directing and controlling the activities of the Group. Key management personnel comprise the Directors of the Company and the non-executives. No other employees have been deemed to be key management personnel.

The remuneration policy of Directors and senior executives is to ensure the remuneration package properly reflects the persons' duties and responsibilities, and that remuneration is competitive in attracting, retaining and motivating people of the highest quality. The Board is responsible for reviewing its own performance. The evaluation process is designed to assess the Group's business performance, whether long term strategic objectives are being achieved, and the achievement of individual performance objectives.

Remuneration includes a base salary and superannuation that is set with reference to the market.

Fees to non-executive Directors reflect the demands which are made on, and the responsibilities of, the Directors. Non-executive remuneration comprises only directors' fees. Directors' fees and payments are reviewed annually by the Board. The Board has also drawn on external sources of information to ensure non-executive Directors' fees and payments are appropriate and in line with the market. The remuneration disclosed below represents the cost to the Group for services provided under these arrangements.

No Directors or senior executives received performance related remuneration.

There were no remuneration consultants used by the Company during the year ended 30 June 2024, or in the prior year.

Vote and comments made at the Company's last Annual General Meeting

The Remuneration Report of Dome Gold Mines Ltd for the financial year ended 30 June 2023 was approved by shareholders on a show of hands at the Company's Annual General Meeting.

Consequences of performance on shareholder wealth

In considering the Group's performance and benefits for shareholder wealth, the Board has regard to the following indices in respect of the current financial year and the previous four (4) financial years:

Item	**2024**	**2023**	**2022**	**2021**	**2020**
EPS (cents)	(0.61)	(0.85)	(0.60)	(0.75)	(0.70)
Dividends (cents per share)	-	-	-	-	-
Net loss ($)	(2,188,585)	(2,991,215)	(1,989,393)	(2,238,036)	(2,003,468)
Share price ($)	0.16	0.20	0.27	0.15	0.20

The Board considers that these indices do not have any impact on the Group's performance.

Directors' Report

b. Details of remuneration

Details of the nature and amount of each major element of the remuneration of key management personnel of the Group are shown in the table below:

Key Management Personnel Remuneration						
		Short term employee benefits		Post-employment benefits	Share-based payments	
	Year	Primary fees $	Other fees $	Superannuation $	Fair value of options $	Total $
John McCarthy (Chairman)	2024	96,000	-	10,560	-	106,560
	2023	96,000	24,200	2,520	-	122,720
Tadao Tsubata (Director)	2024	72,000	-	-	-	72,000
	2023	72,000	-	-	-	72,000
Sarah Harvey (Director)	2024	72,000	-	7,920	-	79,920
	2023	72,000	-	-	-	72,000
2024 Total	**2024**	**240,000**	**-**	**18,480**	**-**	**258,480**
2023 Total	**2023**	**240,000**	**24,200**	**2,520**	**-**	**266,720**

No other bonuses or performance related compensation payments were paid during the current year to Directors or executives. The Group employed no other key management personnel.

No shares were granted to key management personnel as compensation during the year ended 30 June 2024.

Other fees represented consulting fees for consulting services provided.

c. Share-based remuneration

All options refer to options over ordinary shares of the Company, which are exercisable on a one-for-one basis under the terms of the agreement.

On 24 November 2023 the Company advised that 2,000,000 unquoted options granted to Directors on 24 November 2021 expired unexercised.

There were no options over ordinary shares of the Company granted, exercised or forfeited which are related to Directors' or key management personnel's remuneration during the year ended 30 June 2024. No terms of equity-settled share-based payment transactions have been altered or modified by the issuing entity during the 2024 financial year.

d. Other information

Options held by key management personnel
The number of options to acquire shares in the Company during the 2024 reporting period held by each of the Group's Key Management Personnel of the Group, including their related parties, is set out below.

YEAR ENDED 30 JUNE 2024					
	Balance at start of year	**Granted as remuneration**	**Acquired**	**Expired unexercised**	**Held at the end of reporting period**
John McCarthy	2,000,000	-	-	(2,000,000)	-
Tadao Tsubata	-	-	4,000,000	-	4,000,000
Sarah Harvey	2,566,126	-	-	(2,566,126)	-

Shares held by key management personnel
The number of ordinary shares in the Company during the 2024 reporting period held by each of the Group's Key Management Personnel of the Group, including their related parties, is set out below.

YEAR ENDED 30 JUNE 2024					
	Balance at start of year	**Granted as remuneration**	**Received on exercise**	**Other changes**	**Held at the end of reporting period**
John McCarthy	260,000	-	-	-	260,000
Tadao Tsubata	49,369,689	-	3,994,243	(3,339,657)	50,024,275
Sarah Harvey	23,342,625	-	-	-	23,342,625

Note: None of the shares included in the table above are held nominally by key management personnel.

Service Agreements for Directors and key management personnel
Directors are engaged under contracts.Their remuneration is not fixed and fluctuates in line with the financial situation of the Company. The terms of their engagement are unspecified, and there is no period of notice of termination.

Related Party transactions
The Group has a loan facility with a company which is a related party of Mr Tadao Tsubata. There is no outstanding loan payable on the related party facility as at 30 June 2024 (2023: Nil). The total facility of the Company with this related party is $3,500,000 as at 30 June 2024. The facility is not secured. The agreed interest rate on the unsecured loan is 5%. The facility will expire on 31 December 2025.

The Group has another loan facility with a company which is a related party of Ms Sarah Harvey. The outstanding loan payable on the related party facility as at 30 June 2024 is $429,073 (2023: Nil). The total facility was increased from $500,000 to $1,000,000 during the year ended 30 June 2024.. The facility is also unsecured. The agreed interest rate on the unsecured loan is 10%. The facility will expire on 31 December 2025.

Directors' Report

The Group entered a loan facility with Mr Tadao Tsubata during the year ended 30 June 2024. The outstanding loan payable on the facility as at 30 June 2024 is $739 (2023: Nil). The total facility is $100,000 as at 30 June 2024. The facility is unsecured. The agreed interest rate on the unsecured loan is 5%. The facility will expire on 31 December 2025.

Directors' and Officers' Interests and Benefits
As at the date of this report, the direct and indirect interests of the Directors and officers in the securities of the Company are as follows:

	Options	Ordinary Shares
John McCarthy	-	260,000
Tadao Tsubata	-	50,457,938
Sarah Harvey	-	23,342,625

Note that no shares or options have been resolved to be issued by way of short term and long-term incentives to Directors.

Equity based remuneration following the end of the reporting period and up to the date of this report
There is no proposal to issue shares to Directors as part of their remuneration.

End of audited remuneration report.

Directors' Report

ENVIRONMENTAL LEGISLATION

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.

INDEMNITIES AND INSURANCE OF OFFICERS AND AUDITORS

During the year, Dome paid a premium to insure officers of the Group. The officers of the Group covered by the insurance policy include all Directors.

The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers in their capacity as officers of the Group, and any other payments arising from liabilities incurred by the officers in connection with such proceedings, other than where such liabilities arise out of conduct involving a wilful breach of duty by the officers or the improper use by the officers of their position or of information to gain advantage for themselves or someone else to cause detriment to the Group.

Details of the amount of the premium paid in respect of insurance policies are not disclosed as such disclosure is prohibited under the terms of the contract.

The Group has not otherwise, during or since the end of the financial year, 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.

NON-AUDIT SERVICES

During the year, KPMG, the Company's auditor, performed tax consulting and other compliance services in addition to their statutory audit duties.

It is important to note that all non-audit services performed by KPMG were approved by our Board of Directors. The Board confirm that the auditor is satisfied that the provision of those non-audit services is compatible with, and did not compromise, the auditor independence requirements of the Corporations Act 2001 for the following reasons:

- all non-audit services were subject to the corporate governance procedures adopted by the Company to ensure they do not impact upon the impartiality and objectivity of the auditor; and

- the non-audit services do not undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants, as they did not involve reviewing or auditing the auditor's own work, acting in a management or decision-making capacity for the Company, acting as an advocate for the Company or jointly sharing risks and rewards.

Details of the amounts paid to the auditor of the Company, KPMG, and its related practices for audit and non-audit services provided during the year are set out in Note 19 to the Financial Statements.

PROCEEDINGS OF BEHALF OF THE COMPANY

No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the Company, or to 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 part of those proceedings.

Directors' Report

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the Auditor's Independence Declaration as required under s307C of the Corporations Act 2001 is included on page 28 of this financial report and forms part of this Directors' Report.

Signed in accordance with a resolution of the Directors.

J. V. McCarthy
Chairman
Sydney, 27 September 2024

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

To the Directors of Dome Gold Mines Limited

I declare that, to the best of my knowledge and belief, in relation to the audit of Dome Gold Mines Limited for the financial year ended 30 June 2024 there have been:

i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

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

KPMG

KPMG

Adam Twemlow

Partner

Brisbane

27 September 2024

Corporate Governance Statement

The Board is committed to maintaining the highest standards of Corporate Governance. Corporate Governance is about having a set of core values and behaviours that underpin the Company's activities and ensure transparency, fair dealing and protection of the interests of stakeholders. The Company has reviewed its corporate governance practices against the Corporate Governance Principles and Recommendations (4th edition) published by the ASX Corporate Governance Council.

The 2024 corporate governance statement is dated 27 September 2024 and reflects the corporate governance practices throughout the 2024 financial year. The board approved the 2024 corporate governance on 27 September 2024. A description of the Company’s current corporate governance practices is set out in the Company’s corporate governance statement, which can be viewed at https://domegoldmines.com.au/corporate-governance/.

Consolidated Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2024

	Notes	2024 $	2023 $
Other income	4	1,131	9,064
Employee benefits expenses (including directors fees)		(535,838)	(473,969)
Other expenses	5	(1,563,380)	(1,627,603)
Depreciation		(4,388)	(5,981)
Finance costs	6	(71,278)	(1,566)
Loss on foreign exchange		(16)	(831)
Impairment loss	14	(3,007)	(890,329)
Loss before income tax expense		**(2,176,776)**	**(2,991,215)**
Income tax expense	7	(11,809)	-
Loss for the year		**(2,188,585)**	**(2,991,215)**
Other comprehensive income for the year			
Items that may be reclassified subsequently to profit or loss:			
Exchange difference on translating foreign controlled entities		(63,236)	218,766
Total comprehensive loss for the year		**(2,251,821)**	**(2,772,449)**
Earnings per share			
Basic and diluted loss per share (cents per share)	8	**(0.61)**	**(0.85)**

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 2024

	Notes	2024 $	2023 $
CURRENT ASSETS			
Cash and cash equivalents	9	996	100,465
Trade and other receivables	10	88,720	49,597
Other assets	11	56,283	55,679
TOTAL CURRENT ASSETS		**145,999**	**205,741**
NON-CURRENT ASSETS			
Property, plant and equipment	12	40,091	63,884
Right-of-use assets	13	48,152	39,379
Capitalised exploration and evaluation expenditure	14	36,052,487	35,555,802
Other assets	11	244,459	246,155
TOTAL NON-CURRENT ASSETS		**36,385,189**	**35,905,220**
TOTAL ASSETS		**36,531,188**	**36,110,961**
CURRENT LIABILITIES			
Lease liabilities	13	44,938	16,272
Trade and other payables	15	667,396	236,593
Provisions		22,671	11,223
TOTAL CURRENT LIABILITIES		**735,005**	**264,088**
NON-CURRENT LIABILITIES			
Lease liabilities	13	6,360	24,377
Borrowings	16	869,394	286,523
TOTAL NON-CURRENT LIABILITIES		**875,754**	**310,900**
TOTAL LIABILITIES		**1,610,759**	**574,988**
NET ASSETS		**34,920,429**	**35,535,973**
EQUITY			
Issued capital	17	50,659,480	49,149,196
Foreign currency translation reserve		397,487	460,723
Share-based payment reserve		6,270,900	7,469,137
Accumulated losses		(22,407,438)	(21,543,083)
TOTAL EQUITY		**34,920,429**	**35,535,973**

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 2024

	Issued capital $	Foreign currency translation reserve $	Share-based payment reserve $	Accumulated losses $	Total equity $
Balance at 1 July 2022	**48,809,155**	**241,957**	**7,498,662**	**(18,638,517)**	**37,911,257**
Transaction with owners					
Ordinary shares issued	456,000	-	-	-	456,000
Transaction costs on issue of shares	(58,835)	-	-	-	(58,835)
Share-based payments – equity transaction costs (note 28)	(57,124)	-	57,124	-	-
Transfer between expiry of share options	-	-	(86,649)	86,649	-
Total transactions with owners	340,041	-	(29,525)	86,649	397,165
Other comprehensive income	-	218,766	-	-	218,766
Loss for the year	-	-	-	(2,991,215)	(2,991,215)
Total comprehensive loss for the year	-	218,766	-	(2,991,215)	(2,772,449)
Balance at 30 June 2023	**49,149,196**	**460,723**	**7,469,137**	**(21,543,083)**	**35,535,973**
Balance at 1 July 2023	**49,149,196**	**460,723**	**7,469,137**	**(21,543,083)**	**35,535,973**
Transaction with owners					
Ordinary shares issued	1,702,495	-	-	-	1,702,495
Transaction costs on issue of shares	(66,218)	-	-	-	(66,218)
Share-based payments – equity transaction costs (note 28)	(125,993)	-	125,993	-	-
Transfer between expiry of share options	-	-	(1,324,230)	1,324,230	-
Total transactions with owners	1,510,284	-	(1,198,237)	1,324,230	1,636,277
Other comprehensive income	-	(63,236)	-	-	(63,236)
Loss for the year	-	-	-	(2,188,585)	(2,188,585)
Total comprehensive loss for the year	-	(63,236)	-	(2,188,585)	(2,251,821)
Balance at 30 June 2024	**50,659,480**	**397,487**	**6,270,900**	**(22,407,438)**	**34,920,429**

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 2024

	Notes	2024 $	2023 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Interest received		1,234	9,064
Cash paid to suppliers and employees		(1,764,453)	(2,016,688)
Interest paid		(8)	(43)
Other tax (paid)/received		(27,527)	6,207
Net cash used in operating activities	18	**(1,790,754)**	**(2,001,460)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash paid on deposit/advance payment		-	(143,125)
Purchase of property, plant & equipment		(1,290)	(17,377)
Exploration cost payments capitalised		(418,156)	(2,549,955)
Net cash used in investing activities		**(419,446)**	**(2,710,457)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issue of share capital		1,499,055	456,000
Proceeds from borrowings		977,453	285,000
Repayment of lease liabilities		(38,318)	(9,982)
Repayment of borrowings		(266,088)	-
Cash paid on share issue costs		(61,383)	(50,620)
Net cash provided by financing activities		**2,110,719**	**680,398**
Net decrease in cash and cash equivalents		**(99,481)**	**(4,031,519)**
Cash and cash equivalents at the beginning of the financial year		**100,465**	**4,131,270**
Exchange differences on cash and cash equivalents		**12**	**714**
Cash and cash equivalents at the end of the financial year	9	**996**	**100,465**

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

Notes to the Consolidated Financial Statements

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

1 GENERAL INFORMATION AND STATEMENT OF COMPLIANCE

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). The Group is a for-profit entity for the purpose of preparing the financial statements.

The consolidated financial statements for the year ended 30 June 2024 were approved and authorised for issue by the Board of Directors on 27 September 2024.

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 46, 680 George Street, Sydney 2000.

Dome Gold Mines Ltd is the parent company with 100% ownership of:
- Magma Mines Pty Ltd;
- Dome Mines Pte Ltd (a company limited by shares incorporated in Fiji); and
- Magma Mines Pte Ltd (a company limited by shares incorporated in Fiji).

The principal activities of the Group during the financial year have been the continuing exploration and evaluation of the following projects in Fiji:
- SPL1451 Ono Island,
- SPL1452 Nadrau; and
- SPL1495 Sigatoka Ironsands.

2 CHANGES IN ACCOUNTING POLICIES

2.1 New and revised standards that are effective and adopted by the Group

The Group has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates
The Group has adopted AASB 2021-2 from 1 July 2023. Although the amendments did not result in any changes to the accounting policies themselves, they impacted the accounting policy information disclosed in the financial statements.

2 CHANGES IN ACCOUNTING POLICIES (CONTINUED)
2.1 New and revised standards that are effective and adopted by the Group (continued)

This Standard amends:
- AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
-AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

The Group has reviewed the amendments and concluded that none of the changes are likely to have a material impact on the Group.

3 MATERIAL ACCOUNTING POLICIES

3.1 Overall considerations

The material 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 2024. The parent controls a subsidiary if it is exposed, or has rights, to variable returns from its investment with the subsidiary and has the ability to affect those returns through its power over the subsidiary.

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.

Notes to the Consolidated Financial Statements

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.3 Basis of measurement

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

3.4 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 re-measurement 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 exchange 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.

3.5 Segment Reporting

Determination and presentation of operating segments
The Group determines and presents operating segments based on the information that is provided internally to the management.

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Group's other components. All operating segments' operating results are regularly reviewed by the Group's management to make decisions about resources to be allocated to the segment and assess its performance, and for which discrete financial information is available.

Segment results that are reported to the management include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise mainly corporate assets (primarily the Company's headquarter), head office expenses, and income tax assets and liabilities.

Segment capital expenditure is the total costs incurred during the period to acquire property, plant and equipment, and intangible assets other than goodwill.

Notes to the Consolidated Financial Statements

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

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.

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
Exploration computer equipment	2.5-4.2 years	Prime cost
Exploration furniture and fittings	3-8.3 years	Prime cost
Exploration plant and equipment	4-8.3 years	Prime cost
Office equipment	2-20 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.

Notes to the Consolidated Financial Statements

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)
3.8 Income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to be applied when the assets are recovered or liabilities are settled, based on those tax rates that are enacted or substantively enacted, except for:

- When the deferred income tax asset or liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting nor taxable profits; or

- When the taxable temporary difference is associated with interests in subsidiaries and the timing of the reversal can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

Deferred tax assets and liabilities are offset only where there is a legally enforceable right to offset current tax assets against current tax liabilities and deferred tax assets against deferred tax liabilities; and they relate to the same taxable authority on either the same taxable entity or different taxable entities which intend to settle simultaneously.

3.9 Revenue

Revenue from contracts with customers

The Group currently does not have any revenue. The SPL licenses of the Group only permit the Group to carry out exploration activities. Once the Group reaches the production phase, revenue will be recognised using the 5-step process:

1 Identifying the contract with a customer
2 Identifying the performance obligations
3 Determining the transaction price
4 Allocating the transaction price to the performance obligations
5 Recognising revenue when/as performance obligation(s) are satisfied.

The total transaction price for a contract is allocated amongst the various performance obligations based on their relative stand-alone selling prices. The transaction price for a contract excludes any amounts collected on behalf of third parties.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.10 Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised against the asset released to profit or loss over the expected useful life of the related asset as a reduced depreciation charge.

3.11 Goods and services tax (GST)

Revenues, expenses and assets are recognised exclusive 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.

3.12 Cash and cash equivalents

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

3.13 Financial instruments

Recognition and derecognition
Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

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

Classification and initial measurement of financial assets
Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:
- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

In the periods presented the corporation does not have any financial assets categorised as FVOCI. The classification is determined by both:
- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.13 Financial instruments (Continued)

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. 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.

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

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

Impairment of financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit loss (ECL) model'. This replaced AASB 139's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under AASB 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Recognition of credit losses is no longer dependent on the Group first identifying a credit loss event. Instead, the Group considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

Notes to the Consolidated Financial Statements

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.13 Financial instruments (continued)

In applying this forward-looking approach, a distinction is made between:
- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Classification and measurement of financial liabilities
The Group's financial liabilities include borrowings, trade and other payables and derivative financial instruments.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Group designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

3.14 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.

Notes to the Consolidated Financial Statements

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.14 Significant accounting judgments and key estimates (Continued)

(i) Income tax

The Group is subject to income taxes in the jurisdictions in which it operates. Significant judgement is required in determining the provision for income tax. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. The Group recognises liabilities for anticipated tax audit issues based on the Group's current understanding of the tax law. Where the final tax outcome of these matters is different from the carrying amounts, such differences will impact the current and deferred tax provisions in the period in which such determination is made.

(ii) Exploration and evaluation expenditure (Note 14)

All exploration and evaluation expenditure ($36,052,487 on 30 June 2024) (2023: $35,555,802) has been capitalised on the basis that:

- Expenditure relates to:
  - acquisition of rights to explore; or
  - topographical or geological costs; or
  - drilling and/or trenching; or
  - sampling and assaying; or
  - feasibility studies; or
  - Indirect costs associated with above mentioned costs
- 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.
- The renewal of exploration licences is expected to be a routine process up until such a point as the entity is able to apply for a mining licence.

(iii) Going concern (Note 3.15)

3.15 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.

During the year ended 30 June 2024 the Group incurred a trading loss of $2,188,585 (2023: $2,991,215) and used $2,210,200 (2023: $4,711,917) of net cash in operations and investing activities. At 30 June 2024 the Group had a cash balance of $996 (2023: $100,465), and current liabilities exceeded current assets by $589,006 (2023: $58,347).

Subsequent to year end, the Company has raised $940,957 from the issue of ordinary shares.
As set out in note 16, there existed debt facilities of $4,730,606 which were unused as at 30 June 2024 and are provided by privately owned entities. The facilities expire on 31 December 2025. Subsequent to 30 June 2024, the Group has drawn down a further $150,000 of debt against these facilities.

The Directors have prepared cash flow projections for the period through to 30 September 2025 that support the ability of the Group to continue as a going concern. These cash flow projections assume the Group continues substantial exploration activities in the areas of interest, which will require additional funding from shareholders or other partiers that is yet to be secured at the date of this report.

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.15 Going concern (continued)

The ongoing operation of the Group is dependent upon:
- the Group raising additional funding from shareholders or other parties; and
- the Group reducing expenditure in line with available funding.

These conditions give rise to a material uncertainty that may cast significant doubt upon the Group's ability to continue as a going concern.

In the event that the Group does not obtain additional funding, the achievement of which is inherently uncertain, and the Group does not 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, including the capitalised exploration and evaluation expenditure of $36,052,487 at 30 June 2024, and extinguish its liabilities in the ordinary course of operations and at the amounts stated in the consolidated financial report.

3.16 Impairment testing of non- financial assets

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.

An impairment loss is recognised for the amount by which the assets' 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.

3.17 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
- Share-based payment reserve – comprises fair value of options granted to the Company's Directors and contractor, the issue of options in lieu of services provided as part of equity transactions, and the issue of options to extinguish debt; and
- Retained earnings include all current and prior period retained losses.

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.18 Employee benefits

Short-term employee benefits
Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits and accumulating sick leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits
The Group's liabilities for annual leave are included in other long-term benefits as they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The Group presents employee benefit obligations as current liabilities in the statement of financial position if the Group does not have an unconditional right to defer settlement for at least twelve (12) months after the reporting period, irrespective of when the actual settlement is expected to take place.

3.19 Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Group expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Group has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

3.20 Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

Notes to the Consolidated Financial Statements

3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

3.21 Share-based payments

The Group operates equity-settled share-based payments for its directors, contractors and brokers in exchange for the rendering of services. Equity-settled share-based payments were also provided for a loan settlement. None of the Group's plans feature any options for a cash settlement.

All compensation or goods and services received in exchange for the grant of any share-based payment are measured at their fair values. Where the Company's Directors, contractors and brokers are rewarded using share-based payments, the fair values are determined indirectly by reference to the fair value of the equity instruments granted. This fair value is appraised at the grant date and excludes the impact of non-market vesting conditions (for example profitability and sales growth targets and performance conditions).

The cost of equity-settled share-based payments provided for directors' remuneration and other services are ultimately recognised as an expense in profit or loss with a corresponding credit to share-based payment reserve. If vesting periods or other vesting conditions apply, the expense is allocated over the vesting period, based on the best available estimate of the number of share options expected to vest.

The cost of equity-settled share-based payments provided for brokers rendering fund raising services is recognised as issue costs under equity with a corresponding credit to share-based payment reserve. If vesting periods or other vesting conditions apply, the expense is allocated over the vesting period, based on the best available estimate of the number of share options expected to vest.

Upon exercise of share options, the proceeds received net of any directly attributable transaction costs are allocated to share capital.

4 OTHER INCOME

	2024 $	2023 $
Interest income	1,131	9,064
Total other income	1,131	9,064

5 OTHER EXPENSES

Consultant expenses	1,118,572	1,153,056
Office expenses	246,313	264,760
Other expenses	98,555	113,691
Short-term lease expenses	99,940	96,096
Total other expenses	1,563,380	1,627,603

6 FINANCE COSTS

	2024 $	2023 $
Interest expenses for borrowings at amortised cost		
- Related party	31,556	-
- Third party	39,146	1,523
- Other	576	43
Total finance costs	71,278	1,566

Notes to the Consolidated Financial Statements

7 INCOME TAX

	2024 $	2023 $
(a) Income tax expense		
Current tax	11,809	-
Deferred tax	-	-
	11,809	-
(b) Reconciliation of income tax expense to prima facie tax payable:		
Loss before tax	(2,176,776)	(2,991,215)
Prima facie income tax benefit at the Australian tax rate of 25% (2023: 25%)	(544,194)	(747,804)
Increase/(decrease) in income tax expense due to:		
Assessable income/ non-deductible expenses	537,769	356,566
Allowable deductions*	(223,213)	(2,056,109)
Tax loss not recognised	235,495	2,032,661
Effect of net deferred tax assets/(liabilities) not recognised	-	1,124
Impact of overseas tax differential	-	413,562
Income tax expense adjustment for prior year	5,952	-
Income tax expense	11,809	-
(c) Unrecognised deferred tax assets		
Deferred tax balances have not been recognised in respect of the following items:		
Tax loss	2,303,659	6,170,499
Other deferred tax assets	12,825	28,955
Deferred tax liability in relation to exploration costs	(2,264,071)	(2,705,002)
Net deferred tax assets not recognised	52,413	3,494,452

* From 1 Aug 2022, exploration expenditures are fully tax deductable against the gross income in Fiji and any excess losses are carried forward to be allowed as a deduction against the gross income from mining operations in the title area until the losses have been fully deducted.

Notes to the Consolidated Financial Statements

8 LOSS PER SHARE

	2024 $	2023 $
Basic and diluted loss per share have been calculated using:		
Loss for the year attributable to equity holders of the Company	(2,188,585)	(2,991,215)
	No. of Shares	
Weighted average number of shares at the end of the year used in basic and diluted loss per share	358,749,400	351,781,999
Basic and diluted loss per share (cents)	(0.61)	(0.85)

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

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 year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash at bank	996	100,465
Total cash and cash equivalents	996	100,465

10 TRADE AND OTHER RECEIVABLES

Other receivables	840	845
Other tax receivables	87,880	48,752
Total trade and other receivables	88,720	49,597

11 OTHER ASSETS

Current		
Bond deposit	7,500	7,500
Prepayments	48,783	48,179
Total other current assets	56,283	55,679
Non-current		
Bond deposit (refer to note below)	241,347	243,023
Other	3,112	3,132
Total other non-current assets	244,459	246,155

Bond deposits are held as security against tenements held by the Group. These are restricted until exploration licenses are relinquished or transferred to a separate license.

Notes to the Consolidated Financial Statements

12 PROPERTY, PLANT AND EQUIPMENT	2024 $	2023 $
Exploration computer equipment		
At cost	4,125	4,868
Less accumulated depreciation (depreciation is capitalised as deferred expenditure)	(2,292)	(3,403)
Total exploration computer equipment	1,833	1,465
Exploration furniture and fittings		
At cost	14,197	14,290
Less accumulated depreciation (depreciation is capitalised as deferred expenditure)	(13,216)	(13,013)
Total exploration furniture and fittings	981	1,277
Exploration plant and equipment		
At cost	556,943	569,364
Less accumulated depreciation (depreciation is capitalised as deferred expenditure)	(528,031)	(520,976)
Total exploration plant and equipment	28,912	48,388
Office equipment		
At cost	56,795	58,758
Less accumulated depreciation	(48,430)	(46,004)
Total office equipment	8,365	12,754
Total	40,091	63,884

Notes to the Consolidated Financial Statements

12 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

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 year:

	Exploration computer equipment $	Exploration furniture and fittings $	Exploration plant and equipment $	Office equipment $	Total $
Gross carrying amount					
Balance at 1 July 2022	6,159	13,501	549,049	52,952	621,661
Additions	1,511	874	3,465	12,777	18,627
Disposals	(2,898)	(502)	-	(6,971)	(10,371)
Net exchange difference	96	417	16,850	-	17,363
Balance at 30 June 2023	4,868	14,290	569,364	58,758	647,280
Depreciation and impairment					
Balance at 1 July 2022	(4,583)	(12,904)	(486,260)	(46,994)	(550,741)
Depreciation	(377)	(213)	(19,804)	(5,981)	(26,375)
Disposals	1,648	502	-	6,971	9,121
Net exchange difference	(91)	(398)	(14,912)	-	(15,401)
Balance at 30 June 2023	(3,403)	(13,013)	(520,976)	(46,004)	(583,396)
Carrying amount as at 30 June 2023	1,465	1,277	48,388	12,754	63,884

	Exploration computer equipment $	Exploration furniture and fittings $	Exploration plant and equipment $	Office equipment $	Total $
Gross carrying amount					
Balance at 1 July 2023	4,868	14,290	569,364	58,758	647,280
Additions	1,271	-	-	-	1,271
Disposals	(1,987)	-	(8,757)	(1,963)	(12,707)
Net exchange difference	(27)	(93)	(3,664)	-	(3,784)
Balance at 30 June 2024	4,125	14,197	556,943	56,795	632,060
Depreciation and impairment					
Balance at 1 July 2023	(3,403)	(13,013)	(520,976)	(46,004)	(583,396)
Depreciation	(893)	(289)	(19,163)	(4,388)	(24,733)
Disposals	1,987	-	8,757	1,962	12,706
Net exchange difference	17	86	3,351	-	3,454
Balance at 30 June 2024	(2,292)	(13,216)	(528,031)	(48,430)	(591,969)
Carrying amount as at 30 June 2024	1,833	981	28,912	8,365	40,091

13 LEASES

The Group entered a long-term operating lease commitment for a motor vehicle in Fiji from 1 November 2022 to 31 October 2025. The monthly lease payment is F$2,386. The lease is reflected on the balance sheet as a right-of-use asset and a lease liability.

The Group entered into a new long-term operating lease agreement for the commercial office in Fiji from 1 July 2023 to 30 June 2025.The monthly lease payment is set to be F$3,500. The lease is reflected on the balance sheet as a right-of-use asset and a lease liability.

The table below describes the nature of the Group's leasing activities recognised on the balance sheet.

Right-of-use assets	No of right-of-use assets leased	Remaining lease term	No of leases with extension options	No of leases with options to purchase	No of leases with variable payments linked to an index	No of leases with termination options
Motor vehicle	1	16 months	-	-	-	-
Office	1	12 months	-	-	-	-

The Group has a short-term operating lease commitment of office lease in Australia, expiring within seven month. The Group elects to apply the recognition exemptions of AASB 16 to the lease and recognises lease payments as an expense on a straight-line basis.

Right-of-use Assets

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Group is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

Right-of-use assets are presented in the statement of financial position as follows:

	Consolidated	
	2024	**2023**
	$	**$**
Non-current assets		
Right-of-use assets	101,894	50,630
Less: Accumulated depreciation	(53,742)	(11,251)
	48,152	39,379

As at the reporting date, the consolidated entity has one leased office premise under operating leases expiring in approximately one year, with in certain instances options to extend. On renewal, the terms of the lease are renegotiated.

13 LEASES (CONTINUED)

Reconciliations
Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

Consolidated	**$**
Balance at 30 June 2023	39,379
Additions	51,592
Other adjustment of depreciation capitalised	(42,563)
Net exchange difference	(256)
Balance at 30 June 2024	48,152

	30 June 2024 $	**30 June 2023 $**
Right-of-use assets		
Motor vehicle	22,356	39,379
Office	25,796	-
Total right-of-use assets	48,152	39,379

Lease Liabilities

Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the Group under residual value guarantees;
- the exercise price of a purchase option if the group is reasonably certain to exercise that option; and
- payments of penalties for terminating the lease, if the lease term reflects the group exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the entity's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

To determine the incremental borrowing rate, the Group uses recent arm's length borrowing rate received as a starting point, adjusted to reflect changes in financing conditions since borrowing was received, making adjustments specific to the lease (e.g. term, country, currency and security).

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Lease liabilities are presented in the statement of financial position as follows:

Current	44,938	16,272
Non-current	6,360	24,377
Total lease liabilities	51,298	40,649

Notes to the Consolidated Financial Statements

13 LEASES (CONTINUED)

The lease liabilities are secured by the related underlying assets. Future minimum lease payments as at 30 June 2024 were as follows:

	Minimum lease payments due		
	Within one year	**One to three years**	**Total**
30 June 2024	**$**	**$**	**$**
Lease payments	47,649	6,439	54,088
Finance charges	(2,711)	(79)	(2,790)
Net present value	44,938	6,360	51,298
30 June 2023			
Lease payments	19,442	25,923	45,365
Finance charges	(3,170)	(1,546)	(4,716)
Net present value	16,272	24,377	40,649

Additional profit or loss and cash flow information

Amounts recognised in the statement of profit or loss and other comprehensive income:

	30 June 2024	**30 June 2023**
	$	**$**
Depreciation*	-	-
Interest expenses on lease*	-	-
Short-term lease expenses	99,940	96,096

Amounts recognised in the statement of cash flows:

Repayment of lease liabilities	38,318	9,982
Short-term lease payments	100,264	96,408
Amount recognised as part of exploration cost payments capitalised	9,331	27,423
Total cash outflow in respect of leases in the year	147,913	133,813

*Depreciation of $42,563 and Interest of $6,970 on lease were capitalised into exploration and evaluation expenditure as at 30 June 2024.

14 CAPITALISED EXPLORATION AND EVALUATION EXPENDITURE

	$
Balance at 1 July 2022	33,919,537
Expenditure capitalised during the year	2,526,594
Impairment	(890,329)
Balance at 30 June 2023	35,555,802
Balance at 1 July 2023	35,555,802
Expenditure capitalised during the year	553,952
Net exchange difference	(54,260)
Impairment	(3,007)
Balance at 30 June 2024	36,052,487

The ultimate recoupment of these costs is dependent on the successful development and exploitation, or alternatively sale, of the respective areas of interest.

Notes to the Consolidated Financial Statements

14 CAPITALISED EXPLORATION AND EVALUATION EXPENDITURE (CONTINUED)

The Directors have considered the requirements of AASB 6: Exploration for and Evaluation of Mineral Resources including requirements pertinent to impairment indicators for each area of interest.

On 13 August 2024, the renewal of the SPL 1452 was approved for a further 3-year period from 3 July 2024 to 2 July 2027 subject to payment of statutory fees and completion of proposed annual exploration work program and budget as well as meeting other compliance requirements. On 11 July 2024, the renewal of SPL 1451 was approved for a further 3-year period from 28 June 2024 to 27 June 2027.

As at 30 June 2024, the Group assessed its exploration and evaluation expenditure assets for impairment. As the renewal was approved post June 2024 and is subject to payment of statutory fees. No reversal to the prior period impairment charge was made as at 30 June 2024.

15 TRADE AND OTHER PAYABLES

	2024 $	2023 $
Current		
Accruals	260,098	109,222
Trade creditors	372,325	118,930
Other payables	34,973	8,441
Total trade and other payables	667,396	236,593

16 BORROWINGS

	2024 $	2023 $
Non-current		
Loan from related parties	429,812	-
Loan from third party	439,582	286,523
Total borrowings	869,394	286,523

The Company has three loan facilities with related parties (refer to note 20) and one loan facility with a third party as at the reporting date.

The outstanding loan payable including principal and interest on the third party loan facility as at 30 June 2024 is $439,582 (2023: 286,523). The agreed interest rate on this unsecured loan is 10%. The facility is not secured. As at reporting date, the facility limit is $1,000,000 and it expires on 31 December 2025. There is an unused amount of $560,418 on this facility as at reporting date.

There is no outstanding loan payable on the first related party facility as at 30 June 2024 (2023: Nil). As at reporting date the total facility limit with this related party is $3,500,000, and expires on 31 December 2025. The agreed interest rate on the unsecured loan is 5%. The facility is not secured.

The outstanding loan payable including principal and interest on the second related party facility as at 30 June 2024 is $429,073 (2023: Nil). The agreed interest rate on this unsecured loan is 10%. The facility is not secured. As at reporting date the facility limit is $1,000,000 and it expires on 31 December 2025. There was a drawdown of $150,000 in September 2024 to bring the total facility down to $413,350 as at the reporting date.

The outstanding loan payable including principal and interest on the third related party facility as at 30 June 2024 is $739 (2023: Nil). The agreed interest rate on this unsecured loan is 5%. The facility is not secured. As at reporting date the facility limit is $100,000 and expires on 31 December 2025. There is an unused amount of $99,261 on this facility as at reporting date.

Notes to the Consolidated Financial Statements

17 ISSUED CAPITAL

	2024		2023	
	Shares	**$**	**Shares**	**$**
Ordinary shares fully paid	367,739,086	50,659,480	353,214,136	49,149,196

Movements in ordinary share capital

Ordinary shares	**No. of shares**	**$**
Balance at 1 July 2022	350,104,136	48,809,155
Fully paid ordinary shares issued 21 November 2022 at $0.225	1,160,000	261,000
Fully paid ordinary shares issued 16 December 2022 on exercise of options at $0.10	1,300,000	130,000
Fully paid ordinary shares issued 30 January 2023 on exercise of options at $0.10	650,000	65,000
Less costs of issue*	-	(115,959)
Balance at 30 June 2023	353,214,136	49,149,196

*Included in costs of issue are cash payments of $58,835 and $57,124 in respect of the fair value of options issued to brokers in lieu of service (see note 28).

Balance at 1 July 2023	353,214,136	49,149,196
Fully paid ordinary shares issued 6 December 2023 on exercise of options at $0.10	1,834,560	183,456
Fully paid ordinary shares issued 2 January 2024 on exercise of options at $0.10	3,000,000	300,000
Fully paid ordinary shares issued 18 January 2024 at $0.20	2,500,000	500,000
Fully paid ordinary shares issued 7 February 2024 on exercise of options at $0.10	4,000,000	400,000
Fully paid ordinary shares issued 14 May 2024 on exercise of options at $0.10	2,159,683	215,968
Fully paid ordinary shares issued 26 June 2024 on exercise of options at $0.10	1,030,707	103,071
Less costs of issue**	-	(192,211)
Balance at 30 June 2024	367,739,086	50,659,480

**Included in costs of issue are cash payments of $66,218 and $125,993 in respect of the fair value of options issued to brokers in lieu of service (see note 28).

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.

Notes to the Consolidated Financial Statements

18 CASH FLOW INFORMATION

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

	2024 $	2023 $
Reconciliation of cash		
Cash and cash equivalents	996	100,465
Reconciliation of cash flow from operations with loss from ordinary activities after income tax		
Loss from ordinary activities after income tax	(2,188,585)	(2,991,215)
Non-cash flows in loss from ordinary activities		
Depreciation and amortisation	4,388	5,981
Impairment loss	3,007	890,329
Finance costs	70,702	-
Loss/(gain) on exchange differences	-	796
Changes in other assets and liabilities	(407)	(1,412)
Decrease in trade receivables and other assets	(39,122)	1,222
Increase in trade and other payables	359,263	92,839
Net cash used in operating activities	(1,790,754)	(2,001,460)

Non-cash financing activities includes share-based payments issued to brokers in lieu of services provided of $125,993 (2023: $57,124). Refer to note 17 for further details.

19 REMUNERATION OF AUDITORS

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

	2024 $	2023 $
Audit services		
-KPMG	79,500	75,000
Total remuneration of auditor	79,500	75,000
Assurance services		
Auditors of the Group - KPMG		
-Audit and review of other financial statements	18,416	15,125
Total remuneration of auditor	18,416	15,125
Other services		
Auditors of the Group - KPMG		
-Taxation advice and tax compliance services	19,201	36,363
-Other – company secretarial	-	17,714
Total remuneration of auditor	19,201	54,077

Notes to the Consolidated Financial Statements

20 RELATED PARTY TRANSACTIONS

Transactions with key management personnel
Key management of the Group are Dome's members of Board of Directors. Key management personnel remuneration is shown in the table below:

	2024 $	2023 $
Short term employee benefits		
Cash salaries and fees	198,000	264,200
Accrued salaries and fees	42,000	-
Total short-term employee benefits	240,000	264,200
Post-employment benefits		
Superannuation	13,860	2,520
Accrued superannuation	4,620	-
Total post-employment benefits	18,480	2,520
Total remuneration	258,480	266,720

The Group has loans from related parties as described below.

Loan from related parties		
Beginning of the year	-	-
Loans advanced	812,573	-
Loan repayments	(198,348)	-
Interest charged	31,555	-
Converted to equity	(215,968)	-
End of period	429,812	-

The Group has a loan facility with Mr Tadao Tsubata. The outstanding loan payable including principal and interest on the facility as at 30 June 2024 is $739 (2023: Nil). As at reporting date the remaining unused facility with Mr Tsubata is $99,261 and expires on 31 December 2025. The agreed interest rate on the loan is 5%. The facility is not secured.

The Group has a loan facility with a company which is a related party of Mr Tadao Tsubata. There is no outstanding loan payable on the related party facility as at 30 June 2024 (2023: Nil). As at reporting date the total facility limit with this related party is $3,500,000 and expires on 31 December 2025. The agreed interest rate on the unsecured loan is 5%. The facility is not secured.

The Group has another loan facility with a company which is a related party of Ms Sarah Harvey. The outstanding loan payable including principal and interest on the facility as at 30 June 2024 is $429,073 (2023: Nil). There was a drawdown of $150,000 in September 2024 to bring the total facility down to $413,350 as at the reporting date. The agreed interest rate on the unsecured loan is 10%. The facility will expire on 31 December 2025.

On 6 December 2023, the Company issued 1,834,560 fully paid ordinary shares at $0.10 per share to a related party of Mr Tsubata as a result of options being exercised and raised $183,456. On 14 May 2024, 2,159,683 fully paid ordinary shares at $0.10 per share were issued to this related party as a result of options being exercised to settle an outstanding loan of $215,968.

There are no other related party transactions during the year ended 30 June 2024.

21 CONTINGENCIES AND COMMITMENTS

The minimum tenement expenditure requirements for each year are shown below.

Project	License	Expiry date	2025 $	2026 $	2027 $
Ono Island	SPL 1451	27 June 2027	67,458	337,291	337,291
Nadrau	SPL 1452	02 July 2027	134,916	337,291	337,291
Sigatoka	SPL 1495	26 April 2025	-	-	-
Total			202,374	674,582	674,582

Additional bond requirements

	2024 $	2023 $
Within one year	-	67,898
Between one to five years	-	-
Total	-	67,898

Bond deposits

As at 30 June 2024, the Group has bond deposits totalling $248,847 (2023: $250,523), $236,104 out of which were provided to MRD.

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

22 SEGMENT REPORTING

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

Transactions with business segments are 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, interest bearing loans, borrowings and expenses, and corporate assets and expenses.

Notes to the Consolidated Financial Statements

22 SEGMENT REPORTING (CONTINUED)

Business segments

For the year ended 30 June 2024, the Group principally operated in Fiji in the mineral exploration sector.

The Group has two reportable segments, as described below.

Operating Segment	Ironsand Project $	Gold Projects $	Unallocated $	Consolidated total $
30 June 2023				
Segment revenue				
External revenue	-	-	-	-
Finance income	117	127	8,820	9,064
Total revenue	**117**	**127**	**8,820**	**9,064**
Depreciation	-	-	(5,981)	(5,981)
Segment loss	**(34,233)**	**(906,786)**	**(2,050,196)**	**(2,991,215)**
Segment assets	**33,638,284**	**2,288,865**	**183,812**	**36,110,961**
Segment liabilities	**85,589**	**7,958**	**481,441**	**574,988**
30 June 2024				
Segment revenue				
External revenue	-	-	-	-
Finance income	651	165	315	1,131
Total revenue	**651**	**165**	**315**	**1,131**
Depreciation	-	-	(4,388)	(4,388)
Segment loss	**(32,154)**	**(21,905)**	**(2,134,526)**	**(2,188,585)**
Segment assets	**34,160,756**	**2,287,391**	**83,041**	**36,531,188**
Segment liabilities	**174,232**	**10,154**	**1,426,373**	**1,610,759**

Notes to the Consolidated Financial Statements

22 SEGMENT REPORTING (CONTINUED)

Reconciliation of reportable segment profit & loss, assets and liabilities

	2024 $	2023 $
Loss before tax		
Loss before tax for reportable segment	(54,059)	(941,019)
Other loss before tax unallocated	(2,134,526)	(2,050,196)
Consolidated loss before tax	**(2,188,585)**	**(2,991,215)**
Assets		
Total assets for reportable segments	36,448,147	35,927,149
Other assets unallocated	83,041	183,812
Consolidated assets	**36,531,188**	**36,110,961**
Liabilities		
Total liabilities for reportable segments	184,386	93,547
Other liabilities unallocated	1,426,373	481,441
Consolidated liabilities	**1,610,759**	**574,988**

23 PARENT ENTITY DISCLOSURES

As at and throughout the financial year ended 30 June 2024, the parent entity of the Group was Dome Gold Mines Ltd.

Statement of profit or loss and other comprehensive income		
Net loss for the year	(1,773,135)	(2,130,401)
Other comprehensive income	(17,043)	130,770
Total comprehensive loss	**(1,790,178)**	**(1,999,631)**
Statement of financial position		
Current assets	2,425,988	1,598,048
Non-current assets	35,131,205	35,135,593
Total assets	37,557,193	36,733,641
Current liabilities	615,397	219,189
Non-current liabilities	869,394	286,523
Total liabilities	1,484,791	505,712
Net assets	**36,072,402**	**36,227,929**
Equity		
Issued capital	50,674,855	49,166,197
Accumulated losses	(20,873,353)	(20,407,405)
Share-based payment reserve	6,270,900	7,469,137
Total equity	**36,072,402**	**36,227,929**

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

Notes to the Consolidated Financial Statements

24 POST-REPORTING DATE EVENTS

Subsequent to the end of the financial year:

Renewal of SPL1452
On 13 August 2024, the renewal of the SPL 1452 was approved for a further 3-year period from 3 July 2024 to 2 July 2027. The total renewal fees need to be paid by 2 October 2024.

Renewal of SPL1451
On 11 July 2024, the renewal of the SPL 1451 was approved for a further 3-year period from 28 June 2024 to 27 June 2027.

Issue of share capital
Subsequent to the year ended 30 June 2024, Dome has raised $940,957 by share issues. The funds were used for exploration and general working capital. Details of share issues are as follows:

- On 12 July 2024, the Company completed an option conversion of 919,663 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $91,966.
- On 30 July 2024, the Company issued 1,750,000 fully paid ordinary shares at $0.20 per share and raised $350,000.
- On 6 August 2024, the Company completed an options conversion of 1,000,000 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $100,000.
- On 2 September 2024, the Company issued 1,500,000 fully paid ordinary shares at $0.20 per share and raised $300,000.
- On 4 September 2024, the Company completed an option conversion 989,911 fully paid ordinary shares at $0.10 per share as a result of options being exercised and raised $ 98,991.

Issue of unlisted options

- On 30 July 2024, the Company issued 1,750,000 unquoted options exercisable at $0.20 each and expiring on 30 July 2027.
- On 02 Sep 2024, the Company issued 1,500,000 unquoted options exercisable at $0.20 each and expiring on 02 September 2027.

Subsequent to 30 June 2024, the Group has drawn down a further $150,000 of debt against current related party facilities in place.

No other matters or circumstances have arisen since the end of the year that have 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.

25 SUBSIDIARIES

Particulars in relation to controlled entities:

	Country of incorporation	Company interest in ordinary shares	
		2024	2023
		%	%
Controlled entities			
Dome Mines Pte Limited	Fiji	100	100
Magma Mines Pty Ltd	Australia	100	100
Magma Mines Pte Limited	Fiji	100	100

26 FINANCIAL INSTRUMENT RISK

26.1 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 3.13. 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.

26.2 Market risk analysis
The Group is exposed to market risk through its use of financial instruments and specifically to currency risk, interest rate 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.

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% change of the AUD/FJD exchange rate for the year ended 30 June 2024. 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% (2023: 5%) then this would have had the following impact:

	Profit for the year	Equity
	$	$
30 June 2024	-	111,971
30 June 2023	-	67,957

If the AUD had weakened against the FJD by 5% (2023: 5%) then this would have had the following impact:

	Profit for the year	Equity
	$	$
30 June 2024	-	(111,971)
30 June 2023	-	(67,957)

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

26 FINANCIAL INSTRUMENT RISK (CONTINUED)

26.2 Market risk analysis (continued)

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. On 30 June 2024, the Group is not exposed to changes in market interest rates through borrowings as all borrowings are at fixed interest rates.

On 30 June 2024, the Group's exposure to cash flow interest relates primarily to cash at bank of the Group which bears floating rates. The Group will consider investing any surplus cash in long term deposits at fixed rates when appropriate.

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

	2024		2023	
	Weighted average interest rate %	Balance $	Weighted average interest rate %	Balance $
Cash and cash equivalents	0.00	996	0.01	100,465

The following table demonstrates the sensitivity to a 0.5% 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).

	2024		2023	
	+0.5% $	-0.5% $	+0.5% $	-0.5% $
Profit/(loss) for the year	5	(5)	502	(502)

26.3 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:

	2024	2023
Classes of financial assets -	$	$
Carrying amounts:		
Cash and cash equivalents	996	100,465
Trade and other receivables	88,720	49,597
Bond deposit	248,847	250,523
Carrying amount	**338,563**	**400,585**

Notes to the Consolidated Financial Statements

26 FINANCIAL INSTRUMENT RISK (CONTINUED)

26.3 Credit risk analysis (continued)

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 and 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, bond deposit and tax refunds is considered negligible, since the counterparties are reputable banks and government bodies with high quality external credit ratings.

26.4 Liquidity risk analysis

Liquidity risk is the risk 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 90-day periods at a minimum when possible.

The carrying amount of financial liabilities recognised at the reporting date, as summarised below:

30 June 2024	**Carrying value**	**Contractual amount**		
		Total	Within one year	Between one to five years
	$	**$**	**$**	**$**
Trade and other payables	667,396	667,396	667,396	-
Borrowings	869,394	869,394	-	869,394
Lease liability	51,298	51,298	44,938	6,360
Total	**1,588,088**	**1,588,088**	**712,334**	**875,754**

30 June 2023	**Carrying value**	**Contractual amount**		
		Total	Within one year	Between one to five years
	$	**$**	**$**	**$**
Trade and other payables	236,593	236,593	236,593	-
Borrowings	286,523	286,523	-	286,523
Lease liability	40,649	40,649	16,272	24,377
Total	**563,765**	**563,765**	**252,865**	**310,900**

Notes to the Consolidated Financial Statements

27 CAPITAL RISK MANAGEMENT

Our objective of capital risk management is to manage capital and safeguard our ability to continue as a going concern, and to generate returns for shareholders. 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 the flexing of the gearing ratios. 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 SHARE-BASED PAYMENTS

During the year ended 30 June 2024, 1,250,000 options were issued in exchange for goods or services provided.

The fair values of options granted were determined using a variation of the Black-Scholes option pricing model utilising the key inputs including the Group's risk-free borrowing rate and volatility of the Group's shares. The fair value is appraised at the grant date and excludes the impact of non-market vesting conditions.

The underling expected volatility was determined by reference to historical data of the Company's shares over a period of time. No special features inherent to the options granted were incorporated into measurement of fair value.

Shares issued in lieu of brokerage fees

Awarded during the year ended 30 June	Award date and vesting date	Expiry date	Fair value of options at award date	Exercise price	Risk free rate (%)	Expected volatility (%)	Value of options granted during the year ($)	Amount of share issue costs recognised ($)
2022								
3,000,000	15/07/2021	15/07/2024	$0.0917	$0.10	0.15	55.06	275,122	275,122
1,000,000	13/09/2021	13/09/2024	$0.0834	$0.10	0.18	49.11	83,351	83,351
9,706,900	24/11/2021	24/11/2024	$0.1449	$0.10	0.99	52.87	1,406,729	1,406,729
1,000,000	26/11/2021	26/11/2024	$0.1448	$0.10	0.93	52.87	144,833	144,833
1,000,000	6/12/2021	6/12/2024	$0.1447	$0.10	0.89	52.87	144,653	144,653
15,000,000	31/12/2021	31/12/2024	$0.1132	$0.10	0.96	53.11	1,698,511	1,698,511
18,750,000	20/4/2022	20/4/2025	$0.1299	$0.10	2.55	53.46	2,435,839	2,435,839
260,000	29/6/2022	29/6/2025	$0.1851	$0.10	3.24	48.78	48,116	48,116
							6,237,154	6,237,154
2023								
580,000	21/11/2022	21/11/2025	$0.0985	$0.20	3.20	49.29	57,124	57,124
							57,124	57,124
2024								
1,250,000	18/01/2024	18/01/2027	$0.0985	$0.10	3.20	49.29	125,993	125,993
							125,993	125,993

Consolidated Entity Disclosure Statement
for the year ended 30 June 2024

Entity Name	Body corporate, partnership or trust	Place of incorporation	% of share capital held directly or indirectly by the Company in the body corporate	Australian or Foreign tax resident	Jurisdiction for Foreign tax resident
Dome Gold Mines Limited	Body Corporate	Australia	N/A	Australian	N/A
Magma Mines Pty Limited	Body Corporate	Australia	100%	Australian	N/A
Dome Mines Pte Limited	Body Corporate	Fiji	100%	Foreign	Fiji
Magma Mines Pte Limited	Body Corporate	Fiji	100%	Foreign	Fiji

Determination of Tax Residency

Section 295 (3A) of the Corporations Act 2001 requires that the tax residency of each entity which is included in the Consolidated Entity Disclosure Statement (CEDS) be disclosed. In the context of an entity which was an "Australian resident" has the meaning provided in the Income Tax Assessment Act 1997. The determination of tax residency involves judgment as the determination of tax residency is highly fact dependent and there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency.

In determining tax residency – The consolidated entity has applied the following interpretations:
- Australian tax residency – The consolidated entity has applied current legislation and judicial precedent, including having regard to the Commissioner of Taxation's public guidance in Tax Ruling TR 2018/5.
- Foreign tax residency – The consolidated entity has applied current legislation and where available judicial precedent in the determination of foreign tax residency. Where necessary, the consolidated entity has used independent tax advisers in foreign jurisdictions to assist in its determination of tax residency to ensure applicable foreign tax legislation has been complied with.

Directors' Declaration

The Directors of the Company declare that:

(1) In the opinion of the Directors of Dome Gold Mines Limited:

a) The consolidated financial statements and notes set out on pages 30 to 64 and the Remuneration report on pages 22 to 25 in the Directors' report, are in accordance with the Corporations Act 2001, including:

i Giving a true and fair view of its financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and

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

b) The consolidated entity disclosure statement as at 30 June 2024 set out on page 65 is true and correct; and

c) There are reasonable grounds to believe that Dome Gold Mines Limited will be able to pay its debts as and when they become due and payable.

(2) The Directors have been given the declarations required by Section 295A of the Corporations Act 2001 from the Chief Executive Officer and Chief Financial Officer (or equivalent) for the financial year ended 30 June 2024.

(3) Note 1 confirms that the consolidated financial statements also comply with International Financial Reporting Standards.

Signed in accordance with a resolution of the Directors

J.V. McCarthy

J. V. McCarthy
Chairman
Dated this 27 September 2024
Sydney

Independent Auditor's Report

To the shareholders of Dome Gold Mines Limited

Report on the audit of the Financial Report

Opinion

We have audited the ***Financial Report*** of Dome Gold Mines Limited (the Company).

In our opinion, the accompanying Financial Report of the Company gives a true and fair view, including of the ***Group***'s financial position as at 30 June 2024 and of its financial performance for the year then ended, in accordance with the *Corporations Act 2001,* in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The ***Financial Report*** comprises:

- Consolidated statement of financial position as at 30 June 2024
- 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
- Consolidated entity disclosure statement and accompanying basis of preparation as at 30 June 2024
- Notes, including material accounting policies
- Directors' Declaration.

The ***Group*** consists of the Company and the entities it controlled at the year-end or from time to time during the financial year.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Group in accordance with the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Material uncertainty related to going concern

We draw attention to Note 3.15, "Going Concern" in the financial report. The conditions disclosed in Note 3.15, indicate a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern and, therefore, whether it will realise its assets and discharge its liabilities in the normal course of business, and at the amounts stated in the financial report. Our opinion is not modified in respect of this matter.

In concluding there is a material uncertainty related to going concern we evaluated the extent of uncertainty regarding events or conditions casting significant doubt in the Group's assessment of going concern. This included:

- Analysing the cash flow projections by:
  - Evaluating the underlying data used to generate the projections for consistency with other information tested by us, our understanding of the Group's intentions, and past results and practices;
  - Assessing the planned levels of operating cash inflows and outflows, including capital expenditures, for feasibility, timing, consistency of relationships and trends to the Group's historical results, results since year end, and our understanding of the business, industry and economic conditions of the Group;
- Assessing significant non-routine forecast cash inflows and outflows including the impact of planned capital raisings for feasibility, quantum and timing. We used our knowledge of the client, its industry and current status of those initiatives to assess the level of associated uncertainty.
- Reading Directors' minutes and relevant correspondence with the Group's advisors to understand the Group's ability to raise additional shareholder funds, and assess the level of associated uncertainty;
- Evaluating the Group's going concern disclosures in the financial report by comparing them to our understanding of the matter, the events or conditions incorporated into the cash flow projection assessment, the Group's plans to address those events or conditions, and accounting standard requirements. We specifically focused on the principle matters giving rise to the material uncertainty.

KPMG

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Financial Report of the current period.

These matters were addressed in the context of our audit of the Financial Report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

In addition to the matter described in the *Material uncertainty related to going concern* section, we have determined the matter described below to be the Key Audit Matter.

Capitalised exploration and evaluation expenditure - $36,052,487

Refer to Note 14 to the Financial Report

The key audit matter	How the matter was addressed in our audit
Capitalised exploration and evaluation expenditure (E&E) is a key audit matter due to: ● The significance of E&E activities to the Group's business, with the balance of capitalised E&E expenditure being 99% of total assets; and ● The greater level of audit effort required to evaluate the Group's application of the requirements of the industry specific accounting standard AASB 6 *Exploration for and Evaluation of Mineral Resources* (AASB 6), in particular, the conditions allowing capitalisation of relevant expenditure and the presence of impairment indicators. The presence of impairment indicators would necessitate a detailed analysis by the Group of the value of E&E, therefore given the criticality of this to the scope and depth of our work, we involved senior team members to challenge the Group's determination of the presence of impairment indicators. In assessing the conditions allowing capitalisation of relevant expenditure, we focused on: ● The determination of the areas of interest (areas);	Our procedures included: ● We evaluated the Group's accounting policy to recognise exploration and evaluation assets using the requirements of AASB 6; ● We assessed the Group's determination of its areas of interest for consistency with the definition in the accounting standard. This involved analysing the licenses in which the Group holds an interest and the exploration programs planned for those for consistency with documentation such as license related technical conditions and planned work programs; ● We assessed the Group's current rights to tenure for each area of interest by corroborating the ownership of the relevant license to underlying documentation. We also tested for compliance with license conditions, such as minimum expenditure requirements; ● We tested the Group's additions to E&E for the year by evaluating a statistical sample of recorded expenditure for consistency to underlying records, the capitalisation requirements of the Group's accounting policy and the requirements of the accounting standard;

● Documentation available regarding rights to tenure, via licensing and compliance with relevant conditions, to maintain current rights to an area of interest and the Group's intention and capacity to continue the relevant E&E activities; ● The Group's determination of whether the E&E assets are expected to be recouped through successful development and exploitation of the area of interest, or alternatively, by its sale. In assessing the presence of impairment indicators, we focused on those that may draw into question the commercial continuation of E&E activities for each area of interest where significant capitalised E&E exists. In addition to the assessments above and given the financial position of the Group, we paid particular attention to: ● The strategic direction of the Group and their intent to continue exploration activities in each area of interest; and ● The ability of the Group to fund the continuation of activities in each area of interest.	● We tested the completeness of exploration and evaluation expenditure recorded in the twelve-month period by evaluating a sample of payments recorded since 30 June 2024 for evidence of the timing of the transactions. For this procedure, we selected our sample from the Group's payments since balance date, trade payable schedule and unprocessed invoices post balance date; ● We analysed the Group's determination of recoupment through successful development and exploitation of the area by evaluating the Group's documentation of planned future/continuing activities, including work program and project and corporate budgets for each area of interest; ● We evaluated Group documents, such as minutes of Directors' meetings and the Group's cash flow projections, for consistency with their stated strategic intentions for continuing exploration and evaluation activities in certain areas. We corroborated this through interviews with key personnel; ● We obtained project and corporate budgets identifying areas with existing funding and those requiring alternate funding sources. We compared this for consistency with areas with E&E, for evidence of the ability to fund continued activities. We identified those areas relying on alternate funding sources and evaluated the capacity of the Group to secure such funding.

Other Information

Other Information is financial and non-financial information in Dome Gold Mines Limited's annual report which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon, with the exception of the Remuneration Report and our related assurance opinion.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- preparing the Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Group, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*
- implementing necessary internal control to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Group, and that is free from material misstatement, whether due to fraud or error
- assessing the Group and Company's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Group and Company or to cease operations, or have no realistic alternative but to do so.

KPMG

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at:
https://www.auasb.gov.au/admin/file/content102/c3/ar1_2020.pdf
This description forms part of our Auditor's Report.

Report on the Remuneration Report

Opinion

In our opinion, the Remuneration Report of Dome Gold Mines Limited for the year ended 30 June 2024, complies with *Section 300A* of the *Corporations Act 2001*.

Directors' responsibilities

The Directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with *Section 300A* of the *Corporations Act 2001*.

Our responsibilities

We have audited the Remuneration Report included in pages 22 to 25 of the Directors' report for the year ended 30 June 2024.

Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with *Australian Auditing Standards*.

KPMG

KPMG

Adam Twemlow

Partner

Brisbane

27 September 2024

ASX Additional Information

Additional information required by the ASX Limited Listing Rules and not disclosed elsewhere in this report is set out below. The information is effective as at 31 August 2024.

SECURITIES EXCHANGE

The Company is listed on the Australian Securities Exchange. The Home Exchange is Sydney.

SUBSTANTIAL SHAREHOLDERS

The number of substantial shareholders and their associates are set out below:

Shareholder	Number of Shares
Blue Ridge Interactive Limited	46,276,949
Onizaki Corporation	30,000,000
Fleet Market Investments Pty Ltd	22,342,625

THE NUMBER OF HOLDERS IN EACH CLASS OF SECURITIES

The total distribution of fully paid shareholders and Optionholders as at 31 August 2024 was as follows:

Type of security	Number of holders	Number of securities
Ordinary shares	487	371,408,749
Unlisted options	20	90,526,193

CLASS AND VOTING RIGHTS

The voting rights attached to ordinary shares, as set out in the Company's Constitution, are that every member in person or by proxy, attorney or representative, shall have one vote on a show of hands and one vote for each share held on a poll.

A member holding partly paid shares is entitled to a fraction of a vote equivalent to the proportion which the amount paid up bears to the issue price for the shares.

Options don't carry voting rights.

DISTRIBUTION OF SHAREHOLDERS AND OPTIONHOLDERS

The total distribution of fully paid shareholders and unlisted optionholders was as follows:

Range	Total Shareholders	Total Optionholders
1 - 1,000	17	-
1,001 - 5,000	20	-
5,001 - 10,000	156	-
10,001 - 100,000	137	-
100,001 and over	157	20
Total	**487**	**20**

ASX Additional Information

LESS THAN MARKETABLE PARCELS

On 31 August 2024, there were 34 holders of less than a marketable parcel of 4,762 ordinary shares.

TWENTY LARGEST SHAREHOLDERS

As at 31 August 2024, the twenty largest quoted shareholders held 67.37% of the fully paid ordinary shares as follows:

Name	Ordinary Shares	
	Quantity	%
Blue Ridge Interactive Limited	46,276,949	12.46
Onizaki Corporation	30,000,000	8.08
Fleet Market Investments Pty Ltd	22,342,625	6.02
Citicorp Nominees Pty Limited	16,155,098	4.35
Monex Boom Securities (HK) Ltd <Clients Accounts>	15,712,988	4.23
Shukikaku	13,500,000	3.63
Mr Yosuke Hitotsuyama	11,688,368	3.15
Mr Ryoji Hitotsuyama	11,407,782	3.07
Brave Top Enterprises Ltd	10,500,000	2.83
Globe Street Investments Pty Ltd <FRG Superannuation Fund A/C>	10,000,000	2.69
Globe Street Investments Pty Ltd <Globe Street Investments A/C>	9,000,000	2.42
Mr Hwaeun Park	8,743,512	2.35
Cybersys Inc	8,000,000	2.15
Bowwow KK	7,000,000	1.88
BNP Paribas Nominees Pty Ltd <IB AU Noms Retailclient DRP>	5,795,748	1.56
Mr Katsuji Kato	5,138,720	1.38
Ms Jean Denise White	5,000,000	1.35
Primavera	5,000,000	1.35
Yoshimi Yamamoto	4,500,000	1.21
Akio Miyashita	4,445,163	1.20

TWENTY LARGEST OPTIONOLDERS

As at 31 August 2024, there was one optionholder that held 20% or more of the unquoted options.

Name	Unlisted Options	
	Quantity	%
Precious Tori Limited	25,926,193	28.64

ASX Additional Information

ON MARKET BUY BACK
There is no on market buy-back.

ESCROWED SECURITIES
As at 31 August 2024, there were no escrowed securities.

TENEMENTS SCHEDULE

Tenement	Location	Holder	Area (Ha)	Expiry Date	Interest %
SPL 1451	Ono Island	Dome Mines Pte Ltd	3,028	27/06/2027	100
SPL 1452	Vunidawa*	Dome Mines Pte Ltd	32,930**	02/07/2027	100
SPL 1495	Sigatoka	Magma Mines Pte Ltd	2,522	26/04/2025	100

* Same area formerly known as Nadrau.
**Area adjusted by MRD on updated tenement map.

Note: Magma Mines Pte Ltd and Dome Mines Pte Ltd, both incorporated in Fiji, are wholly owned subsidiaries of Dome Gold Mines Ltd. All the tenements are located in the Republic of Fiji.

Corporate Directory

ABN 49 151 996 566

Directors
Mr John V McCarthy (Chairman)
Mr Tadao Tsubata (Non-Executive Director)
Ms Sarah Harvey (Non-Executive Director)

Company Secretary
Mr Marcelo Mora

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Auditors
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Bankers
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Solicitors
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