



## **FINANCIAL CONTROLS AND RECORDS POLICY**

### **Our Commitment**

The Company is committed to open and honest business practice and requires all of its businesses to maintain accurate books of account and records.

### **Our Strategy**

The Company will;

- Ensure all financial transactions are evidenced and recorded in electronic accounting records and reflected in financial reports;
- Maintain appropriate internal controls to:
  - Facilitate the preparation of reliable financial reports that provides a true and fair view of the Company's financial position to all stakeholders; and
  - Prevent and detect misappropriation of funds
- Comply with all applicable Australian accounting standards;
- Engage with the external auditor, as appointed by shareholders, in the preparation of half-year and annual audited financial reports;
- Ensure that the board will review all periodic financial reports prior to public release.

Signed on behalf of the board:

**Name: Steve Abbott**  
**Managing Director**

**Name: Wayne Trumble**  
**Chairman**