

Where you want to be



October 2020

## Bentleys (WA) Transparency Report 2020

Level 3 London House, 216 St Georges Terrace, Perth  
T (08) 9226 4500 F (08) 9226 4300  
[mybusiness@perth.bentleys.com.au](mailto:mybusiness@perth.bentleys.com.au) | [bentleys.com.au](http://bentleys.com.au)

Member of  
**Allinial** GLOBAL  
An association of equally independent firms

➤ Advisors    ➤ Accountants    ➤ Auditors

## Introduction

Actively improving performance and compliance.



Bentleys (WA) Pty Ltd is a key member of the Bentleys International Network of accounting firms.

Bentleys is currently represented on 3 continents, through 17 offices, with over 700 talented staff members who all share a common purpose – helping our clients get where they want to be locally and internationally.

As a leading member of the Allinial Global, we provide the knowledge and expertise of a cohesive global network offering quality compliance and advisory services and building lasting Partnerships based on trust, integrity and collaboration.

## Welcome to the Bentleys (WA) Pty Ltd 2020 Transparency Report.

Within this report we set how we achieve our regulatory obligations in respect of governance and risk. Further details about us can be found on our website [www.bentleys.com.au](http://www.bentleys.com.au) or by emailing [mybusiness@perth.bentleys.com.au](mailto:mybusiness@perth.bentleys.com.au).

As the local economic and political climate continues to experience fluctuation the one constant is the focus on quality and enhancing public trust. Within Bentleys (WA) we focus on investing in our people and quality systems as we provide our clients with energy and enthusiasm as their appointed auditors.

Over 2020 we focused our attention on looking for better ways of delivering audits:

- We look to be more responsive to the requirements of our clients, their investors and other stakeholders.
- We include access to industry focused taxation, consultancy service, industry updates, networking opportunities, CFO briefing sessions & ongoing accounting training.

Bentleys plays an integral part in our clients overall corporate governance through the provision of quality audit services, we work collaboratively and focus on providing assurance services allowing the Board and management team to focus on creating value for their stakeholders.

Kind regards

A handwritten signature in blue ink that reads "Chris Nicoloff".

**Chris Nicoloff CA, BBus**  
**Managing Partner**

Ph: 9226 4500

[cnicoloff@perth.bentleys.com.au](mailto:cnicoloff@perth.bentleys.com.au)



## Transparency report

## Our legal structure, ownership & network

As a full-service firm, we offer a unique blend of specialist technical skills and industry knowledge.

This report is provided in relation to the Perth office of Bentleys.

We are pleased to provide our Transparency Report covering the financial year ended 30 June 2020 pursuant to s332A of the Corporations Act 2001.

Bentleys Australia Pty Ltd is the legal owner of the trading name 'Bentleys'. The company is incorporated in Australia and is owned and managed entirely by its Australian member firms. This entity does not practise accountancy nor provide any other professional services to clients but collects levies from the member firms that operate under the Bentleys name. Its role is to protect the Bentleys brand and act as a co-ordinating entity for the member firms as follows:

- Development and implementation of national standards and policies
- Quality control, independence and compliance monitoring activities
- Strategic planning and implementation
- Protecting and maintaining the Bentleys brand
- Marketing
- Due diligence and consideration of firm admissions

Bentleys throughout Australia is made up of a network of independent offices located in Adelaide, Brisbane, Canberra, Hobart, Melbourne, Perth and Sydney together with several regional offices. Bentleys Australia Pty Ltd has no right or ability to control the business of any member firm.

Bentleys (WA) Pty Ltd, together with Bentleys Audit & Corporate (WA) Pty Ltd, collectively trade as Bentleys in Perth and is responsible for the issue of this report.

Bentleys (WA) Pty Ltd is wholly owned by CountPlus Limited, a company listed on the Australian Securities Exchange. Our authorised audit company, Bentleys Audit & Corporate (WA) Pty Ltd, is a subsidiary of CountPlus Limited with several Partners of the company, each of whom are highly qualified and experienced registered company auditors practicing in the Perth office.

All staff are employed by Bentleys (WA) Pty Ltd and commercial fees are charged to the audit company to recover labour and overhead costs.

In order to meet the growing international needs of our clients each office of Bentleys is also a member of Allinial Global. Allinial Global is an association of accounting and consulting firms whose members reinforce client service by exchanging expertise, resources, and advice in a wide range of industries.

Allinial Global provides dedicated regional liaisons with extensive connections in the Americas, EMEA (Europe, Middle East, Africa), and Asia-Pacific. It also promotes connectivity through global relationships with both individual and organisational members and Partners. Through them, we are able to Partner



with international firms that hold themselves to the same high standards we do.

Similar to the Bentleys network, Allinial Global is a network of accounting firms in which each member firm commits to compliance with the professional standards appropriate in their respective countries who agree to adhere to the following international standards:

- International Standards on Quality Control
- International Standards on Auditing for the conduct of transnational audits; and
- Code of Ethics as issued by the International Ethics Standards Board for Accountants.

A globally coordinated quality monitoring and review programme supports member firms in the maintenance of these standards.

Most important, though, is the shared Allinial Global commitment to provide the most client-centric service possible. When needed, we have the ability to leverage our membership in order to find not just an adequate solution to your business needs, but the best-in-class solution anywhere in the world.



## Governance

Our audit services have a key focus on flexibility and commerciality.

We offer advice and expertise clients need and can rely on, and strive to deliver true value for money.

Bentleys Australia Pty Ltd has a Board which is made up of the Chief Executive Officer and elected representatives from member firms. The Board meets regularly and its responsibilities are those previously listed above.

However, as each firm in the Australian network is independently owned ultimate responsibility for governance, leadership and quality control is at a member firm level.



## Internal quality control system

We are focused on working with clients to ensure an appropriate timetable is agreed so that the required deadlines can be met.

Whilst each member firm is a separate legal entity, as firms are members of the Bentleys network, they are obliged to abide by certain common audit and quality control standards and policies approved by Bentleys and to conduct risk and quality reviews.

We confirm that we comply with the mandatory requirements of APES 320: Quality Control for Firms and ASQC 1: Quality Control for Firms that Perform Audits and Reviews of Financial Reports, Other Financial Information, and Other Assurance Engagements which encompass the following six elements of quality control:

1. Leadership responsibilities
2. Ethical requirements
3. Acceptance and continuance of client relationships
4. Human resources
5. Engagement performance
6. Monitoring

### Leadership responsibilities

Ultimate responsibility for the firm's system of quality control has been accepted by the Partners of Bentleys (WA) Pty Ltd. We have an overriding commitment to quality. Operational responsibility has been assigned to a specific Partner.

The quality of our work, the satisfaction and enjoyment we experience from completing the work, and the profitability derived are correlated to the level of efficiency and effectiveness reached.

The firm recognises the importance of quality in performing all client assignments. The mandatory status of APES: 320 Quality Control for Firms/ASQC 1 Quality Control for firms that Perform Audits and Reviews of Financial Reports is acknowledged. We therefore confirm that we continue to operate our practice in a climate of quality, complying with APES 320/ASQC 1 and state that;

- All team members are expected to maintain a high level of quality in all assigned tasks
- Quality will not be compromised by commercial considerations on assignments
- Adopted procedures will be consistently followed by all team members
- Team members' annual performance reviews will include an appraisal of their demonstrated commitment to quality



- Training is recognised as the key component to ensuring quality is maintained
- Team members are encouraged to attend training relevant to their roles

The firm devotes sufficient resources for the development, documentation and support of its quality control policies and procedures.

We have documented a set of policies and procedures that reflect what the practice does. The requirements of APES 320/ASQC 1, and other mandatory standards relevant to services offered by the practice, are adequately addressed by these procedures. There is a built-in system of controls and checks together with second Partner reviews wherever required.

The Partners are committed to the documented policies and procedures, and review them at least annually to ensure they are current.

## Ethical requirements

Members of the CAANZ are bound by regulations and the fundamental principles of professional ethics. These are contained in:

- By-laws
- APES 110: Code of Ethics for Professional Accountants (the 'Code')
- Regulations
- Miscellaneous Professional Statements (APS)
- Standards of the Accounting Professional and Ethical Standards Board (APESB).

## Independence

Independence is a critical component of ethical requirements for all engagements which must be addressed as part of our quality control policies and procedures.

For assurance engagements, the independence requirements are, of course, much stricter. These are outlined in Section 290 of the Code and, for audits conducted in accordance with the Corporations Act 2001, the Corporations Act requirements. For example, the Code requires, in respect of listed entities, the lead engagement Partner, audit review Partner, if any, and the engagement quality control reviewer to be rotated after five years (APES 110 section 290.154). The Corporations Act 2001 contains similar requirements for listed entities (s. 324DA and 324DC).



The Bentleys Independence Policy & Checklist is used to assist in complying with the independence requirements of the Corporations Act 2001 and is completed for all audit engagements on an engagement by engagement basis, where necessary, as part of the planning documentation. All team members (including Partners) will complete an independence declaration. This is to be completed during the orientation of any new employees and at the time of the annual performance review for existing employees.

In addition, Partners and assurance staff will complete personal independence declarations a total of four (4) times a year. This is for all year-end audit engagements as well as half year reviews during both the planning stage of these audit as well as upon finalisation.

### **Confidentiality**

Chartered Accountants act as trusted advisors to clients, and confidentiality is a fundamental principle of professional ethics. Particular emphasis is given to confidentiality issues during:

- Staff training
- New staff orientation
- Employment agreements
- Performance reviews
- General interaction with staff.

## **Acceptance and continuance of client relationships**

The firm acknowledges that client integrity and the ability of the firm to conduct the engagement competently and ethically are essential components of the firm's quality control system.

### **Acceptance of new clients**

The firm will only tender for or accept new clients after completing the appropriate documentation, including sending an ethical letter to the previous accountant, and assessing the acceptability of the client. The factors the firm will take into account include:

- The perceived integrity of the client
- The capability of the firm to complete the engagement competently and in the required timeframe and
- Ethical issues, with particular reference to any perceived independence and conflict of interest threats.



For all new audit clients we will first undertake a conflict check with each office in the Bentleys network to ensure no perceived threats to our independence exist. For any new clients with significant international operations then we will also undertake appropriate conflict checks with Allinial Global.

The client acceptance or rejection decision will be made by the potential engagement Partner after determining that any threats to the fundamental ethical principles have been eliminated or reduced to an acceptable level.

### Engagement letters

Engagement letters are a very effective risk management tool.

The firm recognises that ASA 210: Terms of Audit Engagements makes it mandatory for an engagement letter to be in place for all audit engagements undertaken. Review engagements conducted in accordance with the Australian Auditing Standards also require engagement letters. For all other engagements the firm complies fully with the requirements of APES 305: Terms of Engagement.

Planning documentation for both audit and compilation engagements includes consideration of whether an engagement letter is in place and whether it needs to be updated. Whenever a client experiences a change in circumstances, structure etc., or changes the level of services required, this is taken as an opportunity to create or refresh a formal engagement letter.

### Continuing engagements

The firm will not continue on an engagement or providing services to a client in circumstances where it would not have accepted the engagement had the information been available earlier. Should we decide to withdraw from an engagement the reasons and a record of all relevant discussions with the client is documented.

## Human resources

Bentleys understand and fully accepts that we operate in a 'service industry'. This requires that we have properly trained, qualified and experienced staff working on all client engagements. So it goes without saying that managing human resources effectively is vital.

Best practice for our employees includes being thorough, passionate about detail, technically proficient, well prepared, able to concentrate, neat and well organised, proactive and forward thinking, and a fast learner. They also have a strong work ethic, are enthusiastic and encouraging, have a positive perspective, are considerate and polite, and are a good communicator and team player.



The Partners regularly review and consider whether there are sufficient appropriate personnel to perform client engagements.

The Partners accept the ultimate responsibility for the quality of the work performed by the firm. Management of and communication with team members is one of the major roles of Partners.

The firm is committed to ethical principles. Accordingly, adherence to ethical principles is an important component of all human resources procedures, including performance evaluation, promotion and remuneration. Any personnel not adhering to the firm's ethical principles will be counselled and where appropriate may be subject to disciplinary action.

In order to implement this human resources policy, the firm follows the procedures listed below:

#### **Recruitment**

- Job descriptions are maintained for all positions
- Candidate's best suited to the job descriptions are interviewed and evaluated
- References are checked and documented
- A Partner approves the "offer"/"no offer" decision
- A compulsory six month probationary period is part of the employment agreement
- Comprehensive orientation is provided for the new team member, firstly by the Administration Manager and then by an experienced team member.

#### **Performance evaluation/promotion/remuneration**

- Close supervision and feedback occurs during the probation period
- Six monthly interactive performance reviews are performed with a documented review annually
- Appropriate recognition and feedback aids career development
- Promotion to complete more complex work occurs with appropriate supervision and review
- Remuneration is negotiated in accordance with industry standards based on level of experience, together with an assessment of the recoverability of the resultant charge out rate that is applied.



### Capabilities/competence/career development

- Team members attend relevant external professional education courses
- All professional staff members are required to maintain a training and development record. A copy of this record will be obtained and put on the staff member's personnel file at the time of staff member's annual review
- Regular team meetings contain a strong element of training
- Coaching and on-the-job training occurs while gaining experience from completing work
- Practical issues identified while completing assignments are incorporated into internal training sessions where deemed necessary.

### Assignment to engagements

Client jobs are assigned to a Partner and to team members having given consideration to the complexity of the work and the ability of the available personnel.

Where team members have less experience, Partners provide more assistance with the handover and job planning and then supervision through the job milestones.

In order to implement this assignment policy, the firm will implement the following procedures:

- Partners accept work from clients which is entered into the firm's workflow management system
- Key members of the audit team are notified of the engagement Partner, if not already aware
- The Partner and staff assigned to each job are recorded on the client form and in the firm's practice management software.
- The level and ageing of work-in-progress held by each team member is monitored by Partners on a regular basis.

### Engagement performance

The firm aims for consistent quality by using manuals, industry standard software, template documents and appropriate guidance material.

Team members are informed about the engagement and the objectives of their work as part of our planning processes. Engagement letters and client time budgets are then used to help identify what work is to be completed and by which member of the audit team.



**Supervision** – the progress of the engagement is tracked using the workflow management module of our professional accounting software and time budgets.

- Every team member has direct Partner contact daily
- Job progress is formally reviewed during weekly team meetings. Comprehensible instructions are given to team members
- The level of supervision varies depending on the seniority of the team member assigned to the engagement.

**Review** – the engagement Partner reviews all work completed and raises significant matters to ensure compliance with professional standards, regulatory/legal requirements and completeness and accuracy of work performed.

**Training and coaching** – Partner reviews are viewed as part of on-the-job training and coaching of staff members. Partners are accessible to assist and clear queries.

### Consultations and referrals

From time to time our clients will require the services of other professionals. Outside referrals are only made to firms or individuals with Partner approval.

The engagement Partner is responsible for determining when a consultation or referral is required.

Consultations and referrals are properly resourced, encouraged and documented, and the conclusions implemented. Documentation of any consultation on client files enables clear understanding of the matters considered, conclusions reached and implementation details.

If the consultation is in relation to an assurance engagement, the individual consulted will also document their agreement to the documentation of any difficult or contentious matters. The engagement Partner is responsible for determining whether a matter is difficult or contentious.

### Engagement documentation

All engagement files are to be completed on a timely basis. Firm policy requires audit files to be archived within 60 days of the audit report being issued.

All team members are responsible for safeguarding engagement documentation by implementing the following procedures:

- All work papers are to clearly identify the preparer and reviewer
- Engagement documentation must be filed in the designated area

Our IT system includes the following security features:

- All staff require a password to logon to their computer;



- Backups are undertaken daily and stored both onsite and to an external location managed by our IT service provider.

### Differences of opinion

Differences of opinion can occur with a client, an engagement quality control reviewer or between engagement team members themselves. In all these instances, the difference of opinion must be resolved – and documented – before the audit or assurance report is issued.

There are also requirements and guidelines in APES 320/ASQC 1 for an engagement quality review commonly referred to as a 'second Partner review'. An engagement quality review (EQR) is undertaken for all listed entity audits.

Although APES 320/ASQC 1 does not specify the engagement quality control review must be conducted by a Partner, however for audits of listed entities the reviewer must have the authority to act as an engagement Partner. We assess and ensure that EQR reviewers are sufficiently qualified and experienced to conduct the review.

For all other assurance engagements (i.e. unlisted entities) an EQR is only performed for modified audit opinions.

### Reporting matters to ASIC

ASIC Regulatory Guide 34: Auditors Obligations: Reporting to ASIC specifies the circumstances when auditors are required to report to ASIC.

It is a Bentleys' national policy which has been formulated by the Audit Technical Advisory Committee ("TAC") that all firms within the National Association need to comply with the requirements of RG 34 in meeting their audit obligations under the Corporations Act 2001.

## Monitoring

We are committed to the ongoing evaluation of our firm's system of quality control. The responsibility for this is taken on by all the Partners.

All engagements are reviewed by the engagement Partner before the report/return etc. is issued to the client. This engagement review includes reviewing whether the firm's policies and procedures have been adhered to. When issues are identified or errors are identified during engagement reviews, the system, policies and relevant procedures are reviewed and practical changes that should reduce the risk of future similar errors are made.

Annually, the firm's systems including the quality control manual and all forms and procedures are reviewed. This review includes a quality culture assessment, focusing on the firm's commitment to quality. The quality control leader, in conjunction with all Partners, is responsible for implementing enhancements of the system.



Periodically an independent quality assurance review is conducted by a reviewer appointed by the Institute of Chartered Accountants Australia and New Zealand. We have also been reviewed by ASIC, and participate in the annual peer review by members of the Bentleys Technical Advisory Committee.

### **Complaints and allegations**

Complaints are taken seriously by the firm and are immediately referred to the engagement Partner. Complaints are to be acknowledged with the client, and a prompt resolution sought. Clients must be kept informed as to the progress of the resolution.

Every formal complaint received is examined to determine if a weakness in the firm's system(s) exists which is in need of improvement.

A record of client complaint form is completed to aid in satisfactorily resolving the matter. PI insurers are notified, if necessary.

If our firm receives a complaint from an assurance client, that complaint is investigated by a Partner not involved in the engagement. As we are a small firm this investigation will be referred to a consultant or another firm in instances where the complaint is designated 'serious'. The managing Partner has responsibility for designating complaints as 'serious'.

Policies and procedures also exist to protect 'whistle blower' revelations from clients. Staff are free to raise concerns with the engagement Partner or managing Partner without fear of reprisal.



## Independence procedures and practices

The Bentleys national Audit Technical Advisory Committee (“TAC”) is responsible for providing appropriate support and processes to its member firms to ensure they understand the independence requirements and that network firms have appropriate steps and policies in place to address this important area of audit.

Our processes recognise the following potential ‘threats’ to our independence. Whenever these are identified it is required that they be thoroughly evaluated and considered by our audit team before commencing any audit;

- **Self-interest:** The threat that a financial or other interest will inappropriately influence the auditor’s judgment or behaviour
- **Self-review:** The threat that an auditor will not appropriately evaluate the results of a previous judgment made or service performed on which the accountant will rely when forming a judgment as part of providing the current service
- **Advocacy:** The threat that an auditor will promote a client’s position to the point accountant’s objectivity is compromised
- **Familiarity:** The threat that due to a long or close relationship with a client, an auditor will be too sympathetic to their interests or too accepting of their work
- **Intimidation:** The threat that an auditor will be deterred from acting objectively because of actual or perceived pressures, including attempts to exercise undue influence over the auditor.

We confirm that we comply with the Bentleys National Audit Policy on Independence which is a policy adopted by all members of Bentleys. As extracted from the policy below:

“In order to assess whether Bentleys are independent in terms of the audit function, reference must be made to Division 3 of Part 2M.4 of the Corporations Act 2001 and Professional Standard APES 110: Code of Ethics for Professional Accountants.”

The Corporations Act independence requirements refer to the audits of corporate entities and registered schemes only and not other forms of entities (i.e. associations). The requirements are prescriptive in nature and related to the auditor, members of the professional staff of the auditor and immediate family members of the auditor and professional staff.

APES 110, issued by the Australian Professional and Ethical Standards Board, adopts a conceptual framework for all assurance engagements that requires the identification and evaluation of threats to independence and, where possible, the application of safeguards to eliminate or reduce any threats created to an acceptable level. APES 110 is confined to the professional aspects of independence as distinct from other requirements, which may be imposed by the law (i.e. the Corporations Act).



For the audit of a company or registered schemes it will be necessary to make reference to the requirements of the Corporations Act on independence but for all audits it is necessary to make reference to the requirements of APES 110.

There are strict conflict of interest notification requirements imposed by the Corporations Act on the auditor i.e. the auditor must notify ASIC of the conflict of interest situation within seven days of being aware of the situation. It is necessary for auditors to implement quality control procedures by which they assess and identify conflicts of interest that may impact on auditor independence.”

This overriding statement is then followed by additional information on what independence means and the various items to consider including completion of a comprehensive amount of documentation evidencing our consideration of independence.

The Bentleys national network maintains a register of Public Interest Entities on our internal intranet site which is able to be accessed by all Partners and staff. This listing provides information to our staff as to the names of entities which we currently conduct audit work for.

We also maintain a register of audit appointments in order to ensure our audit Partners do not serve more than 5 years as the signing Partner on any listed client. After 5 years the client engagement is required to be rotated to another audit Partner who has had no involvement with the client for the previous three years during the transitional period with a 5 year cooling off period from 31 December 2023 in accordance with the changes to APES 110. We believe this helps maintain a high level of independence and provides for an objective re-examination of the clients affairs.

Training is provided both at a national and local level to Partners and staff to ensure independence is fully understood and any changes to legislation adequately communicated.

Compliance with the independence policy is checked at various stages of the audit process – prior to acceptance of the client, during the audit and at finalisation.

Also as part of the processes of the Bentleys Audit TAC, yearly inspection programs are conducted of all significant audit practices within the network which includes all major capital city firms. This includes ensuring compliance with the national independence policy.



## External inspections

Our audit quality control processes were reviewed by ASIC in 2008, 2012 and most recently in 2014 with a report issued in 2015. This review was part of their routine inspection processes for registered company auditors and included other offices in the Bentleys network. ASIC has provided a report to the network describing the inspection process, observations and findings and suggested recommendations for improvement. Our responses were also included in this report.

ASIC also releases the findings of its audit inspection program yearly but do not identify firms or clients inspected.

We are also subject to reviews by Chartered Accountants Australia and New Zealand (CAANZ) as members of the Institute. This program focuses on compliance with quality control policies and procedures by members, with the last review being conducted in 2016.

It is also a national policy of the Bentleys network that each firm will be subject to a formal Peer Review each year by another office in the network. These reports are then tabled at the national board of Bentleys Australia for review.

Our office had its most recent audit peer review completed in June 2020.



## Continuing professional education

We continue to promote a high level of training requirements which is encompassed within our Quality Control Manual and in accordance with the requirements of the CAANZ and CPA organisations.

Regular training is conducted which include yearly National and Local Training Conferences, local Management Conferences, internal monthly training sessions run by external service providers and professional staff and consideration of attendance at external training sessions.

All qualified staff are required to undertake a minimum of 120 hours of Training and Development over a three year period (triennium). Of these, a maximum of 30 hours may comprise technical reading.

Support is available to Partners and staff on auditing, accounting and regulatory requirements, including access to subject matter experts in specialist industries whether they are internal or external to the organisation.



## Financial information

Our authorised audit company is Bentleys Audit & Corporate (WA) Pty Ltd. Gross audit fee revenue for the financial year ended 30 June 2020 for this company was \$4,361,855.



## Remuneration

All of the Partners of Bentleys are remunerated via salary set by the Board of the Company at the beginning of every financial year. The Partners remuneration reflects market value of the position and is reassessed annually based upon both the earnings growth of the overall firm as well as the Partner's personal performance in such areas as quality of work, leadership and management of staff, organisation of client work flow and compliance with firm policies and practices.

Audit Partners are not incentivised, evaluated or remunerated for cross selling fees to other divisions within the practice for their audit clients nor are they paid bonuses or other forms of remuneration for any new work won by the firm.



## Appendix 1: audits conducted under Division 3 of Part 2M.3

At Bentleys we prioritise client relationships

Listed below are audits conducted by our Authorised Audit Company, Bentleys Audit & Corporate (WA) Pty Ltd, for the year ended 30 June 2020 under Div 3 of Pt 2M.3. These are entities which are listed companies, listed registered schemes, authorised deposit-taking institutions (as defined in s 9 of the Banking Act 1959) and certain businesses regulated by APRA.

Auctus Alternative Investments Limited	Kairos Minerals Limited
Aura Energy Limited	Key Petroleum Limited
Australian Potash Limited	Kresta Holdings Limited
AVZ Minerals Limited	Lachlan Star Limited
Bardoc Gold Limited	Lithium Australia NL
BlackEarth Minerals NL	Manalto Limited
Castile Resources Limited	Matador Mining Limited
Cazaly Resources Limited	Pointerra Ltd
Classic Minerals Limited	Pursuit Minerals Limited
Cougar Metals NL	QEM Limited
Cycliq Group Limited	Race Oncology Ltd
Digital Wine Ventures Limited	Ragnar Metals Limited
European Cobalt Limited	RMA Energy Limited
Fatfish Blockchain Limited	Rumble Resources Limited
Galan Lithium Limited	Scout Security Limited
Genesis Minerals Limited	Sundance Resources Limited
Global Petroleum Limited	Superior Lake Resources Limited
Great Western Exploration Limited	The Agency Group Australia Limited
Gulf Manganese Corporation Limited	Thred Limited
iCandy Interactive Limited	TNT Mines Limited
iCollege Limited	Trek Metals Limited
Impact Minerals Limited	Tyranna Resources Limited
Intiger Group Limited	Vmoto Limited
Jacka Resources Limited	Vortiv Limited
	Wildcat Resources Limited
	Zinc of Ireland NL

END OF TRANSPARENCY REPORT



## Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.  
Contact a Bentleys Advisor.

Bentleys is a network of independent accounting firms located throughout Australia, New Zealand and China. All members of the Bentleys Network are affiliated only, are separate legal entities and not in Partnership.

Bentleys is also a member of Allinial Global – a global network of independent accounting firms.

Limited liability by a scheme approved under Professional Standards Legislations.



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