

GOLD ANOMALY

Gold Anomaly Limited ABN 75 067 519 779

Financial Report

For the half-year ended

31 December 2009

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Corporate Directory

Directors:	G B Starr (Executive Chairman) K G Chapple (Executive Director) J D Collins-Taylor (Non-executive Director) T M Fermanis (Non-executive Director) R P Macnab (Executive Director) R N McLean (Non-executive Director) J S Spence (Non-executive Director)
Company Secretary:	J A Lemon
Registered Office:	Unit 7 & 8, 250 Sherwood Road Rocklea Qld. 4106 Australia Telephone: + 61 7 3725 6100 Facsimile: + 61 7 3726 6101 Email: info@goldanomaly.com.au
Postal Address:	GPO Box 5239 Sydney NSW 2001 Australia
Share Registry:	Link Market Services Limited ANZ Building Level 15, 324 Queen Street Brisbane Qld. 4000 Australia Telephone: + 61 7 8280 7454 Facsimile: + 61 7 3228 4999 PO Box 2537 Brisbane Qld. 4110 Australia
Auditors:	Hacketts DFK 549 Queen Street Brisbane Qld. 4000 Australia
Stock Exchange Listing:	Gold Anomaly Limited shares, options and unsecured redeemable convertible notes are quoted on the Australian Securities Exchange under the code “GOA”, “GOAOA” and “GOAG” respectively.
Website address:	www.goldanomaly.com.au

Half-Year Highlights

The immediate focus of Gold Anomaly Limited and its subsidiaries is the commencement of gold mining activities at the high grade gold project at Sao Chico in Brazil and continuation of evaluation of the potentially large Crater Mountain gold project in Papua New Guinea (PNG).

Gold Anomaly is also moving to commence a Bankable Feasibility Study on its Fergusson Island Gold Project in PNG and seeking a joint venture partner for its encouraging vein style polymetallic discovery (zinc-tin-copper-silver dominant) at Croydon in north Queensland.



Sao Chico site

Highlights for the half-year included:

Completion of merger with Anomaly Resources Limited

Following shareholder approval, the merger was completed 2 November 2009 and the Company name was changed from Gold Aura Limited to Gold Anomaly Limited.

Gold mining to commence in the near term at Sao Chico, Brazil

During the half-year the Company placed an order for the purchase of an integrated gravity gold processing plant. The plant incorporates the latest gravity separation technology for the concentration of both coarse and fine gold and is capable of being readily adaptable to various types of ore feed.

Two new gold bearing veins discovered at Sao Chico, Brazil

Two new gold bearing veins have been identified within the Sao Chico Exploration Licence (AP) area. The veins, with grades of up to 20.1g/t gold, are situated 1.8km N and 1.6km NNE respectively of the previously known Sao Chico veins. This highlights the potential for further vein discoveries.

Crater Mountain, PNG

Subsequent to the end of the half-year, an experienced earthmoving contractor commenced road access works to the Nevera Prospect. This will also involve contour benching prior to channel sampling.

This work is expected to significantly increase the technical database and lead to the selection of further high priority drill targets as well as providing information for commencing a small scale oxide gold mining operation.

Restructure of the Fergusson Island gold project

BacTech is to withdraw from the Fergusson Island gold project and Gold Anomaly is to become 100% owner of the Project. Gold Anomaly will now commence a Bankable Feasibility Study on the project with BacTech to provide the bacterial leach component test work for the study. As a result of these changes, Yamana will become a shareholder in the Company.

Capital raising

During the period the Company raised \$1,799,500 through an issue of convertible notes. The Company also negotiated a placement of 128.5 million shares at \$0.035 (3.5 cents) to raise \$4,497,500. Of this amount \$3,395,000 was received in November with a further \$783,587 received in January and February 2010. As of 6 March, a total of \$318,913 remained outstanding.

Review of Operations

Overview

Gold Anomaly's immediate focus is commencement of gold mining activities at the high grade gold project at Sao Chico in Brazil and continuation of evaluation of the potentially large Crater Mountain gold project. It is also moving to commence a Bankable Feasibility Study on its Fergusson Island gold project in PNG and seeking a joint venture partner for its encouraging vein style polymetallic discovery (zinc-tin-copper-silver dominant) at Croydon in north Queensland.

Completion of merger with Anomaly Resources Limited

Following the Company's successful takeover bid for Anomaly Resources Limited and in accordance with shareholder approval received at the Company's shareholder meeting held on 16 October 2009 the merger between the Company and Anomaly Resources Limited was finalised on 2 November 2009. As part of the merger;

- the Company's name was changed to "Gold Anomaly Limited"; and
- Messrs Robert Macnab, Robert McLean, J. Sinton Spence and Thomas Fermanis, directors of Anomaly Resources Limited, became directors of the Company (in addition to the Company's existing directors).

Sao Chico, Brazil (Gold Aura Brasil 100%)

Key Points

- Two new veins discovered
- Mining Permit application made and expected in March 2010
- Plant ordered and expected to be commissioned late April 2010
- Mining expected to commence May 2010

During the half-year the Group took the first steps towards gold production at Sao Chico by placing an order with Gekko Systems for the purchase of an integrated gravity gold processing plant. The plant will be constructed at Gekko's Head Office base in Ballarat, Victoria. Completion of delivery to site at Sao Chico is expected by late April 2010, with commencement of gold production expected in May 2010.



The plant has a capacity of over 100,000 tonnes per annum (20 hours per day, 30 days per month) although the Company plans to commence open pit mining of gold bearing veins in May 2010 at a rate of 50 tonnes of ore per day before progressing towards the planned production rate of 100 tonnes per day (30,000 tpa) by July 2010. At the targeted grade of 20g/t this will result in some 20,000 recovered ozs of gold production per annum at an expected cash cost per ounce of US\$340, potentially generating over US\$6m pa.

While a grade of 20g/t gold is being targeted and test work to determine if this is achievable is being undertaken, it should be noted that this grade is conceptual in nature and that there has been insufficient work undertaken to date to define a Mineral Resource and it is uncertain if further exploration will result in the determination of a Mineral Resource.

The Gekko plant incorporates the latest gravity separation technology for the concentration of both coarse and fine gold and is capable of being

readily adaptable to various types of ore feed. This means that the plant can be used for the initial surface oxide operations as well as the subsequent longer term underground hard-rock sulphide operations where test work has indicated that the gold is essentially free milling.

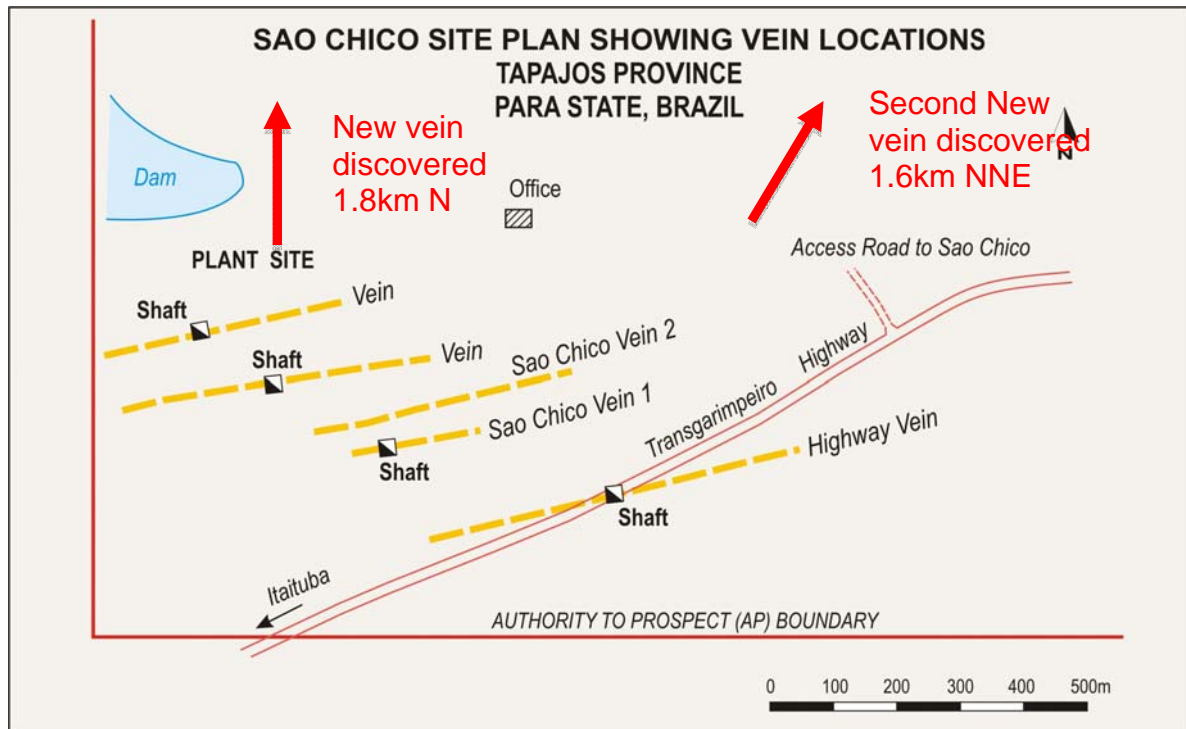
The extra capacity in the plant will also enable the Company to either increase the rate of ore throughput in the future and/or undertake campaign toll-treatment of third party ore to enhance cash flow generation.

Under the terms of the purchase, Gekko will be providing engineering assistance and will provide highly qualified and experienced processing professionals to commission the plant. Gekko will also be available for training of Gold Anomaly Brasil management to operate the plant following commissioning.

Background

Previously five (5) steeply dipping shear hosted veins had been identified. These are up to 3m wide and are expected to extend along strike for at least 1,000m at an average width of 1.0m.

However, during the half-year, the Company discovered a further two gold bearing veins within the Sao Chico Exploration Licence (AP) area. The veins, with anomalous grades of up to 20.1g/t gold, are situated 1.8km N and 1.6km NNE respectively of the Sao Chico veins located to date in the SW corner of the AP (see the attached figure) and are exposed some 750m apart. Both veins trend at around 100 degrees magnetic and are steeply dipping. The discoveries highlight the potential for the discovery of further veins within the AP.



Vein 1

The vein situated 1.8km to the north is located within altered granite at the base of previous garimpeiro alluvial workings. The vein varies from a series of narrow stringers (up to a few cms) to a vein up to 0.5m in thickness. It has been shallowly worked (up to 5m depth) over a lateral distance of approximately 25m. During the progress of this work, a 70 gram gold nugget was located.

Two rock samples were collected with the following results;

- Sample No 1: Pyritic and iron oxide coated quartz vein – 15.1g/t gold, 6.3g/t silver
- Sample No 2: Quartz vein with iron oxide coatings – 0.42g/t gold, silver not detected

Vein 2

The other vein is up to 2m in thickness and has been shallowly worked (up to 10m depth) over a lateral distance of approximately 25m. Prominent irregular dark oxidised stringers after sulphides were noted. Visible gold has been seen in some of the oxidised stringers.

Four rock samples were collected with the following results;

- Sample No 3: Altered granite, variable iron oxide and sulphides – 20.1g/t gold, 7.6g/t silver
- Sample No 4: Similar to Sample No 3 – 6.05g/t gold, 2.0g/t silver
- Sample No 5: Similar to Samples 3 & 4 – 1.42g/t gold, 0.8g/t silver
- Sample No 6: Quartz vein with minor iron oxide and sulphide – 1.2g/t gold, silver not detected

Future Work

The occurrences highlight the interpretation that there are many more gold bearing veins to be discovered at Sao Chico under the extensive alluvial cover (up to 5m) and future exploration work will be directed towards this potential.

GUIA (Mining Permit)

An application for a GUIA (Mining Permit), under which the operation would be undertaken, was lodged in January 2010.

Gold Anomaly Limited Agreement with Waldimiro / Ademir and Jandira

On 13 November 2006, the Company's Brazilian subsidiary (GOAB) acquired a 60% interest in the Sao Chico Project via an agreement entered into with Brazilian citizens Ademir and Jandira (A&J). A&J had acquired 100% of the Sao Chico Project through an agreement entered into with the original owner Waldimiro in 2006.

In late 2008, Waldimiro initiated court action in the Itaituba Court, Para State, to rescind his agreement entered into with A&J on certain grounds.

On 12 May 2009, the Itaituba Court handed down an interim court judgement in favour of Waldimiro whereby an injunction "Liminar" was granted to suspend the agreement Waldimiro had entered into with A&J and provisionally transferred total control of the Sao Chico property back to Waldimiro. This control included the right for Waldimiro to deal with the property as he saw fit, including the right to undertake exploration on the granted Exploration Licence (AP) within the Sao Chico Project area and apply for the conversion of Garimpeira Permits (PLGs) into Exploration Licences for all those PLGs within the Sao Chico Project area held by Waldimiro that have their mineral rights confirmed by the Brazilian Department of Mines.

Following the Itaituba Court decision, GOAB also entered into an agreement with Waldimiro to protect its 60% interest in the Project. The agreement provides for GOAB acquiring 100% of the Project with Waldimiro receiving a 40% net profit interest.

The agreements entered into with both A&J and Waldimiro protect GOAB's interest in the Sao Chico Project regardless of the outcome of the Court action.

In July 2009, A&J lodged an appeal against the Liminar Ruling in the Para State Court of Appeals in Belem. This appeal and a subsequent further petition by A&J have both been dismissed, with the Liminar remaining in force.

A final Ruling of the Itaituba Court is now pending as to whether or not Waldimiro's Agreement with A&J will stand or be annulled. GOAB will work with whichever of the two contesting parties wins the right to the ownership of the Sao Chico property.

Crater Mountain, PNG (51% earning 70%)

Key Points

- Road and benching commenced (February 2010)
- Road work will significantly reduce project logistic costs
- Benching will enable further definition of drill targets
- Program will facilitate fast tracking of small scale surface mining
- Extension of Phase 2 work completion date approved (leading to 70% ownership)

Background

Gold Anomaly's Crater Mountain project is a widespread gold target area based on gold and base metal anomalies in soils and rock chips over a 3.5km by 2.5km area with a coherent gold-in-soil (>20ppb) anomaly centred on the Nevera volcanic complex.

Previous drilling located an extensive zone of gold mineralisation on the disrupted and brecciated sediment-volcanic contact approximately 300 metres east of an artisanal mining zone.

The mineralised contact zone has only been intersected in 5 holes as listed below and shown in figure 1.

Drilling

- NEV 02 ; 121 metres at 1.77g/t Au
- NEV 05 ; 151 metres at 1.38g/t Au , incl 24 metres at 6.55g/t Au
- NEV 08 ; 178 metres at 1.30g/t Au, incl 32 metres at 2.76g/t Au
- NEV 10 ; 129 metres at 0.61g/t Au, incl 25 metres at 1.60g/t Au
- NEV 11 ; 205 metres at 0.86g/t Au, inc 25.5 metres at 2.36g/t Au

The mineralisation contact zone is interpreted to dip west below the high grade artisanal gold mining zone and is potentially up to 150m wide and open at depth and along strike.

Near surface artisanal gold mining has been carried out since 2005 following the discovery of high grade gold mineralisation in trench sampling. While all intervals are anomalous, the best ones are:

- 48 metres at 10.20g/t Au
- 26.5 metres at 6.27g/t Au
- 45 metres at 2.90g/t Au
- 35 metres at 3.10g/t Au

Production from artisanal mining has been from rudimentary shallow workings and gravity separation. The artisanal underground mining has recently been shut down by government authorities. Gold Anomaly will investigate developing its own small scale mining operation after completion of the current road works and benching program.

Commencement of road construction and benching

As a major step advancing exploration on the Crater Mountain project, an upgrade of the existing road and 15,000m of additional road work and contour benching at Nevera (see Figure 2 below) has commenced.

The benching will expose the weathered bedrock in critical areas of the Nevera complex, including the current artisanal mining area, which is covered by a thin layer of volcanic ash. This will enable channel sampling and geological mapping that will further define the current drill target zone and outline additional drill targets. It will also facilitate the planned drilling and the investigation of the potential for the Company to fast track a small scale surface mining operation.

The work is being carried out by Rodcliffe Ltd, a PNG contractor based in Goroka. The principal of Rodcliffe has over 20 years experience specialising in the provision of road construction and repair services to the mining and civil engineering sector in PNG.

The project work will be directed by Peter Macnab. Mr Macnab is a widely experienced exploration geologist being discoverer/ co - discoverer of Lihir, Misima (Placer/Barrick), Simberi (Allied Gold), Wafi (Harmony), Frieda River (Xstrata) and numerous others in PNG.

It is expected that the works will completed by June 2010 with assay results from bench sampling available in the weeks following.

Extension of Phase 2 work completion date

Under the Crater Mountain Joint Venture Agreement between the Company's subsidiary and a subsidiary of Triple Plate Junction, the expenditure associated with the road construction and benching is part of the Company's Phase 2 earning commitment which will increase its equity in the Crater Mountain Project from the current 51% to 70%. The program along with the follow up drilling to be conducted at the end of the earthworks program will fulfil the company's A\$900,000 expenditure commitment of Phase 2.

Following the end of the half-year, Triple Plate Junction Plc and its wholly owned subsidiary Terenure Limited have agreed that Gold Anomaly Limited and its wholly owned subsidiary Anomaly Resources Limited have until 30 June 2010 to complete the Phase 2 work program.

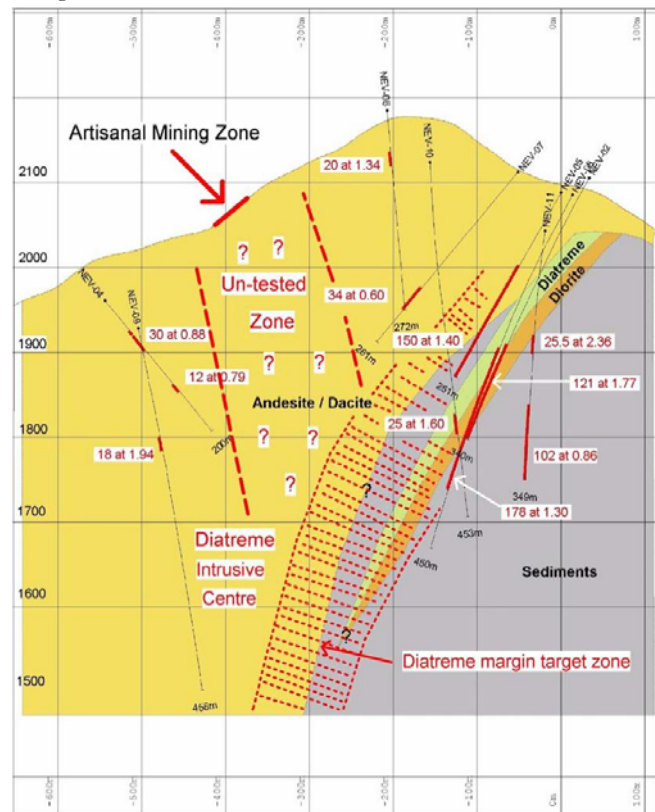


Figure 1
Crater Mountain (Nevera Prospect) Schematic cross Section

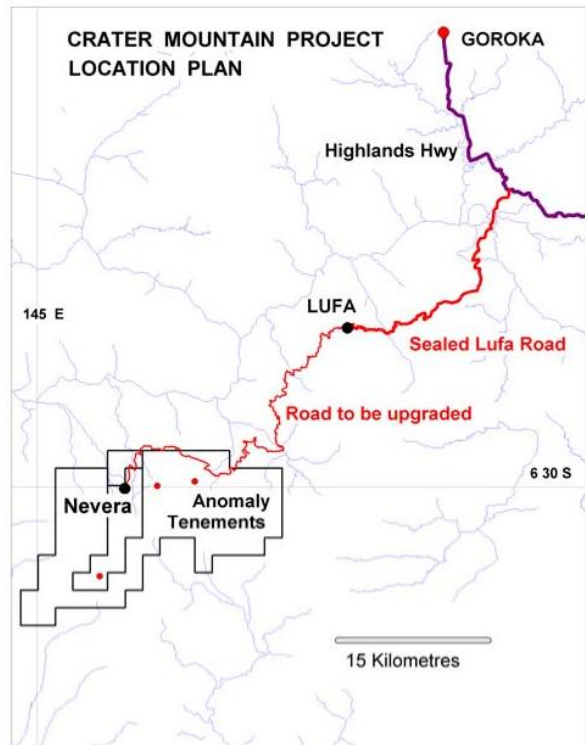
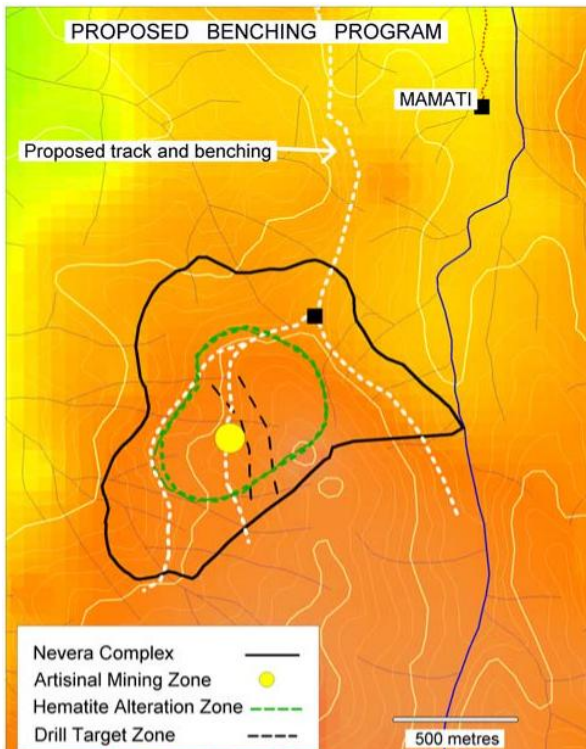


Figure 2

Fergusson Island, PNG (moving to 100%)

Key Points

- Gold Anomaly to become 100% owner of Fergusson Island Gold project
- Gold Anomaly to commence Bankable Feasibility Study (BFS) on the project
- BacTech to provide bacterial leach component of the BFS
- Yamana to become shareholder in the Company

Background

The Company currently owns 67% of the PNG Fergusson Island gold project with Yamana Gold Inc (Yamana - TSX:YRI) owning the remaining 33% interest.

Under an agreement announced in June 2008, BacTech Mining Corporation (BacTech - TSXV:BM) was to acquire the 33% interest owned by Yamana. Under a separate agreement BacTech was to further acquire an additional 17% from the Company.

The project consists of two gold deposits, Wapolu and Gameta, which are located 30km apart on the NW and NE corners of Fergusson Island respectively, in PNG. Since 1996, over \$15m has been spent by the Group and Yamana on the project. Both properties are accessible by low cost water access due to their close proximity to the coast. Landowners are supportive of the project and its potential commercial development.

A 2004 Pre-Feasibility Study (PFS) undertaken on the project by Gold Anomaly indicated the potential for economic gold development from production of 600,000t to 1mt of ore per annum assuming the presence of sufficient mineralization at Gameta and Wapolu combined to sustain



Figure 3

Location of the Wapolu & Gameta tenements, Fergusson Island, PNG

operations for at least 7 to 12 years and assuming a gold grade of 2.0 to 2.2g/t from sulphide ores for production of between 32,000 and 55,000 ounces of gold per annum. The study assumed a gold price of US\$400 per ounce.

Revised agreement

Following the successful merger of Gold Aura Limited with Anomaly Resources Limited, the merged Company has announced it will be entering into an agreement revising the original arrangement with BacTech and Yamana such that Gold Anomaly will now be acquiring 100% of the project. As part of the restructured transaction, BacTech will provide its specialist metallurgical services to undertake the bacterial leach component of a BFS with the Gold Anomaly to undertake all other evaluations. Yamana will become a shareholder in the Company.

All parties agreed that the Gold Anomaly owning 100% of the project is the best corporate structure to advance and enhance the project. This is due to Gold Anomaly's larger presence and technical capabilities in PNG as a result of acquiring Anomaly Resources Limited's potential multi-million gold ounce Crater Mountain Gold Project and the Anomaly Resources Limited Directors joining the board.

As part of the revised arrangement, Gold Anomaly has lodged a program variation with the PNG Mineral Resources Authority requesting an extension for the completion of the BFS.

In return for selling 33% of the project to the Gold Anomaly, Yamana will receive approximately 18.7m shares in the Company resulting in Yamana becoming a 2% shareholder.

The Joint Venture restructure will also result in BacTech (a world leader in bioleaching, with a commercially proven technology and environmentally safe way to treat refractory ores like those located within the project) providing metallurgical test work services for the upcoming BFS on the Project. BacTech will not charge the project for these services in recognition of their desire for a continued involvement with the Project.

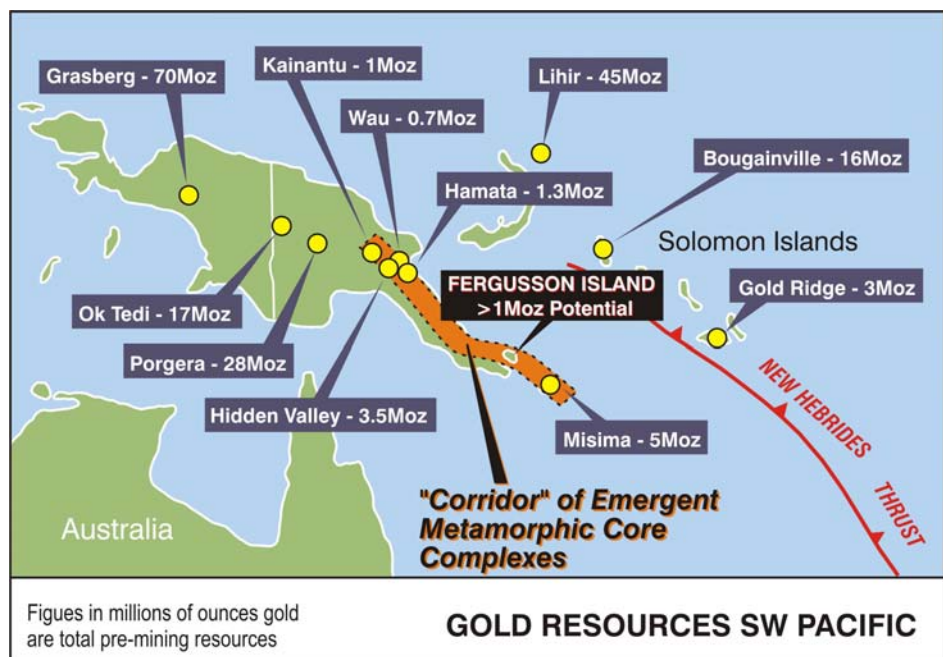
The revised arrangement will be subject to renewal of the tenement for a further two year term from April 2010 and the relevant regulatory approvals including the obtaining of an extension to the date by which a BFS was to be completed. The request for the extension has recently been lodged.

Gameta

The 2004 PFS undertaken by Gold Anomaly indicated the potential for economic development from production of 600,000t to 1mt of ore per annum assuming the presence of sufficient mineralization to sustain operations for at least 3 to 5 years and assuming a gold grade of 2.2g/t from sulphide ores. An infill drilling program to provide additional data for a deposit size and grade estimate is more than 50% completed. One of the highlights of the drilling to date has been the discovery of much thicker mineralization than previously encountered. The Company therefore feels that the deposit size will ultimately be sufficient to sustain a commercial operation as envisaged in the pre-feasibility study. To date 192 RC holes, 273 air-core holes and 32 diamond core holes have been drilled.

Wapolu

Significant gold mineralization has also been outlined at Wapolu which is located approximately 30km from Gameta. The 2004 PFS indicated that mining could be economically undertaken at Wapolu after the completion of operations (3 to 5 years) at Gameta, assuming production of 600,000t to 1mt ore per annum and a gold grade of 2.0g/t and assuming sufficient mineralisation to sustain a further 4 to 7 years of operations. If production commences at Gameta, the Wapolu deposit would be infill drilled to further define the gold deposit size and grade estimate within 3 to 5 years. To date, previous exploration has involved 227 RC holes, 272 air-core drill holes and 97 diamond core drill holes.



Full details of the revised arrangement will be announced on the signing of a definitive agreement.

Croydon, Queensland, Australia (GOA 100%)

Croydon consists of two sub-projects in far north west Queensland, the Croydon Zinc Project and the Croydon Gold Project. No work was undertaken on this project during the period. As high priority targets remain to be drill tested, a joint venture partner is being sought.

Corporate

During the half-year the Company issued a total of 3,599 unsecured convertible notes to 64 investors. Each convertible note has a face value of \$500 and is convertible into 20,000 ordinary shares. The issue raised a total of \$1,799,500. Part of the funds raised were applied to a pre-merger loan to Anomaly Resources Limited to enable it to maintain its PNG assets in good standing with the balance being used for working capital.

Since the issue, a total of 2,374 convertible notes have been converted, with 1,225 remaining on issue.

The Company negotiated terms for a placement of up to 128.5 million shares at \$0.035 (3.5 cents) per share to various professional and sophisticated investors to raise \$4,497,500. In November 2009, 97 million shares were issued raising \$3,395,000. Approval to issue the remaining shares to raise approximately \$1.1 million was obtained from shareholders at the General Meeting held 31 December 2009 and at the date of this Report, a further 22.4 million shares had been issued raising a further \$783,587.

The funds raised are being used for exploration of the Crater Mountain and Sao Chico gold Projects, mine development at the Sao Chico gold Project and working capital generally.

As at the date of this report, a total of \$318,913 remained outstanding.

The information contained in this report relating to exploration results from the Sao Chico Project in Brazil and the Fergusson Island Project in PNG is based on information compiled by Mr Ken Chapple, Executive Director of Gold Anomaly Limited. Mr Chapple is a Member of the Australasian Institute of Mining and Metallurgy and has the relevant experience in relation to the mineralisation being reported upon to qualify as a Competent Person as defined in the 2004 Edition of the Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves. Mr Chapple consents to the inclusion in the report of the matters based on his information in the form and context in which it appears.

The information contained in this report relating to exploration results from Crater Mountain in PNG is based on information compiled by Mr Robert McLean, Director of Gold Anomaly Limited. Mr McLean is a Member of the Australasian Institute of Mining and Metallurgy and has the relevant experience in relation to the mineralisation being reported upon to qualify as a Competent Person as defined in the 2004 Edition of the Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves. Mr McLean consents to the inclusion in the report of the matters based on his information in the form and context in which it appears.

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Auditor's Independence Declaration



LEVEL 3
549 QUEEN STREET
BRISBANE QLD 4000

TELEPHONE * 07 3839 9733
FACSIMILE * 07 3832 1407

EMAIL * advice@hacketts.com.au
WEBSITE * www.hacketts.com.au

**Auditor's Independence Declaration
under Section 307C of the Corporations Act 2001
to the Directors of Gold Anomaly Limited**

I declare that, to the best of my knowledge and beliefs, during the half-year ended 31 December 2009 there have been:

- (a) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the review; and
- (b) no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Gold Anomaly Limited and the entities it controlled during the period.

Liam Murphy

A handwritten signature in black ink, appearing to be "Liam Murphy".

Partner

Dated at Brisbane, 15 March 2010

Directors' Report

Your Directors present their report on the consolidated entity consisting of Gold Anomaly Limited and the entities it controlled at the end of, or during the half-year ended 31 December 2009.

Directors

The names of the Directors of Gold Anomaly Limited in office at the date of this report are:

G B Starr (Executive Chairman)

R P Macnab (Executive Director)
(appointed 2 November 2009)

K G Chapple (Executive Director)

R N McLean (Non-executive Director)
(appointed 2 November 2009)

J D Collins-Taylor (Non-executive Director)

J S Spence (Non-executive Director)
(appointed 2 November 2009)

T M Fermanis (Non-executive Director)
(appointed 2 November 2009)

Review of operations

Gold Anomaly Limited (the Company) and its subsidiaries' (together the Group) principal activity is global exploration for world class mineral resources. Its current focus is the commencement of gold production at the high grade gold Sao Chico property in Brazil, the Crater Mountain and Fergusson Island gold exploration programs in Papua New Guinea (PNG) and the evaluation of the vein style polymetallic (zinc-tin-copper-silver dominant) mineralisation discovered at Croydon in north Queensland.

The Group incurred a loss for the half-year of \$565,025.

The Group held \$2,317,857 in cash at the end of the half-year after receiving \$3,395,000 proceeds from the issue of shares and options and making payments of \$1,192,529 for operating and exploration activities.

Half-Year Highlights are shown on page 3, and a detailed Review of Operations is set out on pages 4 to 10 of this Financial Report.

Auditors independence declaration

A copy of the Auditor's Independence Declaration as required under section 307C of the Corporations Act 2001 is set out on page 12 of this Financial Report.

This report is made in accordance with a resolution of Directors.



G B Starr
Chairman



K G Chapple
Executive Director

Brisbane
16 March 2010

Consolidated Statement of Comprehensive Income

For the half-year ended 31 December 2009

	Notes	December 2009 \$	December 2008 \$
Continuing Operations			
Revenue		-	-
Total income		-	-
Less:			
Administration expense	4	325,615	66,821
Corporate compliance expense		38,358	10,291
Exploration costs written off		-	185,742
Other expense		20,849	5,553
Operating loss		(384,822)	(268,407)
Acquisition costs	9	(159,995)	-
Financing income		11,295	2,476
Financing expense		(31,503)	-
Loss before tax		(565,025)	(265,931)
Income tax expense		-	-
Loss for the period from continuing operations		(565,025)	(265,931)
Other comprehensive income			
Exchange differences on translating foreign operations		(225,935)	583,869
Total comprehensive loss for the half-year		(790,960)	317,938
Loss per share from continuing operations attributable to the ordinary equity holders of the Company:			
Basic loss - cents per share		-0.114	-0.073
Diluted loss - cents per share		-0.114	-0.073
Loss per share attributable to the ordinary equity holders of the Company:			
Basic loss - cents per share		-0.114	-0.073
Diluted loss cents - per share		-0.114	-0.073

The above Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Consolidated Statement of Financial Position

As at 31 December 2009

	December 2009	June 2009
Notes	\$	\$
Assets		
Current assets		
Cash and cash equivalents	2,317,857	55,613
Trade and other receivables	220,960	4,051
Other current assets	-	2,205
Total current assets	2,538,817	61,869
Non-current assets		
Receivables	145,357	-
Other financial assets	35,283	3,542
Exploration and evaluation	4 9,727,685	2,150,269
Development expenditure	4 2,306,915	-
Property, plant and equipment	329,000	26,412
Total non-current assets	12,544,240	2,180,223
Total Assets	15,083,057	2,242,092
Liabilities		
Current liabilities		
Trade and other payables	533,632	217,149
Related party payables	170,329	-
Interest-bearing liabilities	38,612	-
Provisions	100,295	-
Total current liabilities	842,868	217,149
Non-current liabilities		
Interest-bearing liabilities	4 538,634	-
Provisions	-	-
Total non-current liabilities	538,634	-
Total liabilities	1,381,502	217,149
Net assets	13,701,555	2,024,943
Equity		
Contributed equity	7 14,692,943	2,255,371
Reserves	109,815	305,750
Retained earnings	(1,101,203)	(536,178)
Total Equity	13,701,555	2,024,943

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.

Consolidated Statement of Cash Flow

For the half-year ended 31 December 2009

		December 2009	December 2008
	Notes	\$	\$
Cash flows from operating activities			
Interest received		10,626	2,475
Payments to suppliers and employees		(718,359)	(84,346)
Net cash (used in) operating activities		(707,733)	(81,871)
Cash flows from investing activities			
Purchases of property plant and equipment		(270,050)	(8,651)
Payments for acquisition costs		(159,995)	-
Payments for exploration and evaluation		(484,796)	(811,537)
Net cash (used in) investing activities		(914,841)	(820,188)
Financing activities			
Proceeds from issue of ordinary shares and options	7	3,395,000	49,500
Share issue costs	7	(229,325)	(10,247)
Convertible note receipts		39,000	-
Proceeds from borrowings	4	680,658	-
Net cash provided by financing activities		3,885,333	39,253
Net increase (decrease) in cash held		2,262,759	(862,806)
Cash at the beginning of the period		55,613	297,436
Gold Anomaly Limited cash at merger	9	225,420	-
Foreign currency translation		(225,935)	583,869
Cash at the end of the period		2,317,857	18,499

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity

For the half-year ended 31 December 2009

	Notes	Ordinary Equity \$	Contributed Equity \$	Reserves \$	Retained Earnings \$	Total \$
Balance at 1 July 2009		2,225,371	30,000	305,750	(536,178)	2,024,943
Issue of share capital	7	12,467,572	-	-	-	12,467,572
Transactions with equity holders in their capacity as equity holders		12,467,572	-	-	-	12,467,572
Profit (loss) for the period		-	-	-	(565,025)	(565,025)
Other comprehensive income						
Cancellation of A, B and C class shares		-	(30,000)	30,000	-	-
Exchange differences on translating foreign operations		-	-	(225,935)	-	(225,935)
Total comprehensive income for the period		-	(30,000)	(195,935)	(565,025)	(790,960)
Balance at 31 December 2009		14,692,943	-	109,815	(1,101,203)	13,701,555
Balance at 1 July 2008		2,000,869	30,000	(152,161)	(136,098)	1,742,610
Issue of share capital		49,500	-	-	-	49,500
Capital raising cost		(10,247)	-	-	-	(10,247)
Transactions with equity holders in their capacity as equity holders		39,253	-	-	-	39,253
Profit (loss) for the period		-	-	-	(265,931)	(265,931)
Other comprehensive income						
Exchange differences on translating foreign operations		-	-	583,869	-	583,869
Total comprehensive income for the period		-	-	583,869	(265,931)	317,938
Balance at 31 December 2008		2,040,122	30,000	431,708	(402,029)	2,099,801

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Notes to the Interim Consolidated Financial Statements

1 Basis of preparation

These general purpose financial statements for the half-year reporting period ended 31 December 2009 have been prepared in accordance with Australian Accounting Standard 134 Interim Financial Reporting and the Corporations Act 2001.

The historical cost basis has been used, except for the revaluation of financial assets and liabilities at fair value through the income statements, certain classes of property, plant and equipment and investment property.

These half-year financial statements do not include all the notes of the type normally included in annual financial statements and therefore cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the Group as the full financial statements. Accordingly, these half-year financial statements are to be read in conjunction with the annual financial statements for the year ended 30 June 2009 and any public announcements made by the Company during the half-year reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

AASB 101 prescribes the contents and structure of the financial statements. Changes reflected in this financial report include:

- the replacement of Income Statement with Statement of Comprehensive Income. Items of income and expense not recognised in profit or loss are now disclosed as components of 'other comprehensive income';
- the adoption of the separate income statement/single statement approach to the presentation of the Statement of Comprehensive Income;
- other financial statements are renamed in accordance with the Standard; and
- presentation of a third statement of financial position as at the beginning of a comparative financial year where relevant amounts have been affected by a retrospective change in accounting policy or material reclassification of items.

Reverse take-over by Anomaly Resources Limited

On 2 November 2009, Gold Aura Limited; ASX: GOA (GOA) completed its take-over of Anomaly Resources Limited; NSX: ANJ (ANJ). In consideration for the take-over, ANJ shareholders received 7.5 GOA shares for each share they held in ANJ. On completion of the take-over, the previous shareholders of ANJ owned 56.7% of the merged entity, which subsequently changed its name to Gold Anomaly Limited on 3 November 2009.

As a consequence of the previous shareholders of ANJ becoming the major shareholders of the Group, and other factors, the transaction is viewed as a reverse take-over for accounting purposes. Therefore while GOA remains the legal parent company for the Group, ANJ is the parent company for the purpose of consolidating the financial statements.

The financial statements therefore reflect a continuation of the consolidated financial statements of ANJ.

The same accounting policies and methods of computation used in the previous financial statements of ANJ have generally been followed in these half-year financial statements. These accounting policies and methods are generally the same as those followed by GOA in its previous financial statements. Full details of this transaction are disclosed in Note 9.

2 Going concern

These financial statements are prepared on a going concern basis. The Group has incurred a net loss of after tax of \$565,025 for the half-year ended 31 December 2009 with cash outflows from operating and investing activities of \$1,622,574. As at 31 December 2009, the Group had working capital of \$1,695,949 including cash on hand of \$2,317,857.

The Company's cash flow forecasts indicate that with prudent cash management procedures, available cash will be sufficient to maintain the company until its Sao Chico gold mining operations become cash flow positive. This is expected to occur in the June quarter of the 2010 financial year.

Due to the inherent uncertainties in mining as well as uncertainties associated with starting a mining project, the Company is reviewing other sources of finance, in the event of delays in the start-up at Sao Chico, or if level of

production does not meet expectations at this time. Should a situation arise that for whatever reason, the Company was unable to meet its cash flow forecasts, it would be required to raise additional capital or arrange debt funding.

If there were a situation where Sao Chico did not get into production, there would be significant uncertainty that the Group could continue as a going concern and, therefore, whether it would realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial statements. No adjustments have been made to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Group not continue as a going concern.

3 Segment analyses

The Group has adopted AASB 8 Operating Segments from 1 July 2009 whereby segment information is presented using a 'management approach', i.e. segment information is provided on the same basis as information used for internal reporting purposes by the chief executive and the Board. In identifying its operating segments, management generally follows the Group's project activities. Each of these activities is managed separately.

The reverse acquisition of GOA by ANJ during the half-year resulted in the addition of the Croydon, Fergusson Island, Crater Mountain / Bogia12 and Sao Chico segments to the recent consolidated annual financial statements of ANJ. Previously ANJ was not required to report business segments.

The adoption of AASB 8 has not affected the identified operating segments compared to the recent consolidated annual financial statements of the Company.

Description of segments

Croydon consists of two sub-projects in far north west Queensland, the Croydon Zinc Project and the Croydon Gold Project.

Fergusson Island consists of two gold exploration projects at Wapolu and Gameta on Fergusson Island, in Milne Bay province, PNG.

Crater Mountain is an advanced exploration project located in the PNG Highlands approximately 50kms SW of Goroka. **Bogia** is a gold-copper mineralisation project on the north coast of PNG.

Sao Chico is a close to production gold development project at Sao Chico, Para State, Brazil.

Segment result

	Croydon	Fergusson Island	Crater Mountain / Bogia	Sao Chico	Corporate	Elim- inations	Consolidated
	\$	\$	\$	\$	\$	\$	\$
Half-year to 31 December 2009							
External segment revenue	-	-	-	-	11,295	-	11,295
Segment profit (loss)	-	(298,238)	(308,661)	(14,162)	(226,711)	282,747	(565,025)
Segment assets	3,435,365	2,651,117	2,280,513	2,764,649	20,884,374	(16,932,961)	15,083,057
Half-year to 31 December 2008							
External segment revenue	-	-	-	-	-	-	-
Segment profit (loss)	-	-	(195,304)	-	(70,627)	-	(265,931)
Segment assets	-	-	2,163,768	-	68,096	-	2,231,864
Full-year to 30 June 2009							
External segment revenue	-	-	-	-	-	-	-
Segment profit (loss)	-	-	(233,413)	-	(166,667)	-	(400,080)
Segment assets	-	-	2,150,269	-	91,823	-	2,242,092

The consolidated segment loss shown above is equal to the loss for the period from continuing operations shown in the Consolidated Statement of Comprehensive Income.

4 Individually significant items

Administration expense for the current period includes a one-off payment to the former Directors of ANJ of \$92,384. This payment relates to previous periods in which no Directors' fees were paid. Administration expense for the current period also includes two monthly payments to Mr Starr totalling \$50,000 in accordance with his contract to act as the Group's Executive Chairman. Legal fees Independent Expert's fees and other acquisition related costs totalling \$159,995 have been included in Acquisition Costs in the Consolidated Statement of Comprehensive Income.

During the half-year the Group purchased gold processing equipment for its Sao Chico project valued at \$248,697. The company is committed to further capital purchases totalling approximately \$250,000 from the supplier of this equipment.

Prior to the merger, ANJ borrowed \$680,658 from GOA. This was part of the proceeds of a \$1,799,500 (\$1,632,517 raised pre-merger) convertible note issue made by GOA. As at 31 December 2009, convertible notes totalling \$538,634 remained unconverted.

Movements in exploration, evaluation and development expenditure

The following table shows the movements in capitalised exploration, evaluation and development expenditure for the half-year.

	December 2009	December 2008
	\$	\$
Opening net book value – 1 July	2,150,269	1,470,945
Acquisition of Gold Aura Limited	9,735,486	-
Additions	342,751	811,537
Transfers to development expenditure	(2,306,915)	-
Written off	-	(185,742)
Effects of movements in exchange rates	(193,906)	67,028
Closing net book value	9,727,685	2,163,768

During the half-year, expenditure relating to the exploration and evaluation of the Group's Sao Chico project was transferred to development expenditure. This project has reached a stage where technical feasibility and commercial viability of extracting a mineral resource are demonstrable.

The ultimate recovery of the carrying value of the capitalised exploration evaluation and development expenditure is primarily dependent upon the successful development and commercial exploitation, or alternatively, the realisation of the relevant areas of interest at amounts in excess of their book values.

5 Dividends

The Company has not paid or declared a dividend during the half-year.

6 Seasonality and irregular trends

The activities of the Group are not materially affected by seasonality or irregular trends.

7 Equity securities issued

On 2 November 2009, Gold Aura Limited (GOA) completed its take-over of Anomaly Resources Limited (ANJ). In consideration for the take-over, ANJ shareholders received 7.5 GOA shares for each share they held in ANJ and on completion of the take-over, the previous shareholders of ANJ owned 56.7% of the merged entity. As a consequence of the previous shareholders of ANJ becoming the major shareholders of the merged entity, and other factors, the transaction is viewed as a reverse take-over for accounting purposes. Therefore while GOA remains the legal parent company for the Group, ANJ is the parent company for the purpose of consolidating the financial statements.

The financial statements therefore reflect a continuation of the consolidated financial statements of ANJ except for the number and type of shares on issue, which in accordance with the relative accounting standard; AASB 3 is adjusted to reflect the equity of the legal parent (GOA).

Accordingly, the number of shares ANJ had on issue immediately prior to the acquisition (51,097,421) has been multiplied by the 7.5 exchange ratio to arrive at the number of shares issued by GOA to previous shareholders of ANJ (383,230,659). To this is added the equity interests of GOA at the date of acquisition (293,229,833) plus issues made since the merger (97,000,000 and 2,800,000) to arrive at the number of GOA shares on issue at the end of the half year.

Shares movements	No. of A, B and C class shares		No. of ordinary shares		Total
		\$		\$	\$
Half-year to 31 December 2009					
As at 1 July 2009	60	30,000	383,230,659	2,225,371	2,255,371
Shares issued	-	-	393,029,833	12,467,572	12,467,572
Shares cancelled	(60)	(30,000)	-	-	(30,000)
As at 31 December 2009	0	0	776,260,492	14,692,943	14,692,943
Full-year to 30 June 2009					
As at 1 July 2008	60	30,000	360,000,030	2,039,526	2,069,526
Shares issued	-	-	23,230,629	185,845	185,845
As at 30 June 2009	60	30,000	383,230,659	2,225,371	2,255,371

Movements in ordinary share capital

Half-year to 31 December 2009		No. of ordinary shares	\$
Date	Details		
01-Jul-09	Balance 1 July - Ordinary Shares	383,230,659	2,225,371
02-Nov-09	Ordinary shares of Gold Aura Limited at date of acquisition at fair value	293,229,833	9,231,897
27-Nov-09	Placement of shares at 3.5 cents	97,000,000	3,395,000
09-Dec-09	Conversion of convertible notes at 2.5 cents	2,800,000	70,000
	Less: Transaction costs arising on share issues		(229,325)
		776,260,492	14,692,943

Full-year to 30 June 2009		No. of ordinary shares	\$
Date	Details		
01-Jul-08	Ordinary Shares	360,000,030	2,039,526
02-Feb-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	6,250,000	50,000
31-Mar-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	1,875,000	15,000
31-Mar-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	1,500,000	12,000
20-May-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	2,250,000	18,000
20-May-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	1,875,000	15,000
27-May-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	3,750,000	30,000
28-May-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	2,500,000	20,000
17-Jun-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	750,000	6,000
30-Jun-09	Placement of shares at 6 cents (recalculated to 0.8 cents after merger)	2,480,629	19,845
		383,230,659	2,225,371

8 Contingent liabilities

On 2 July 2009, the Company's wholly owned Brazilian subsidiary, Gold Aura de Brasil Mineração Ltda. entered into an agreement with Waldimiro to acquire an effective 60% profit interest in the Sao Chico Project through the acquisition of 100% of this project and the subsequent payment a gold royalty of BRL 15 (A\$10) per oz of gold production and a 40% net profit royalty. As consideration for Waldimiro entering into this agreement the Company agreed to pay Waldimiro BRL 300,000 (A\$190,000) on the achievement of certain milestones in a legal action then being undertaken by Waldimiro. These milestones have been met however at this time, approximately BRL 100,000 (A\$64,156) remains outstanding, primarily due to difficulties the Company has experienced in moving money to Brazil.

This puts the Company in breach of its agreement with Waldimiro however Waldimiro has indicated to the Company's Brazilian management that he does not intend to take any action as a result of this delay in payment.

9 Business combination

On 2 November 2009 the Company (GOA) acquired 100% of the issued share capital of Anomaly Resources Limited (ANJ); a company based in Australia and listed on the National Stock Exchange with gold exploration projects in PNG. The primary reasons for the merger were to create a larger and stronger mining and exploration company and to enhance the liquidity of share trading. No part of the operations of ANJ has or will be disposed of as part of the combination.

The acquisition was achieved via an off-market bid. Under the terms of the offer made by GOA to shareholders of ANJ, ANJ shareholders received 7.5 GOA shares for every one ANJ ordinary or Directors' shares they held. ANJ arranged separately for the holders of the ANJ A, B and C Class shares to agree to cancellation of those shares for nil consideration. On completion, previous holders of ANJ shares held 56.7% and holders of GOA held 43.3% of the Group respectively. As a consequence of this and other factors, for accounting purposes the acquisition is treated as a reverse take-over.

Fair value of net assets acquired

	Pre-acquisition carrying amount	Adjustments	Fair value at acquisition date
	\$	\$	\$
Assets			
Current assets			
Cash and cash equivalents	225,420	-	225,420
Trade and other receivables	174,049	-	174,049
Total current assets	399,469	-	399,469
Non-current assets			
Receivables	683,769	-	683,769
Other financial assets	193,958	-	193,958
Exploration and evaluation	9,735,486	-	9,735,486
Property, plant and equipment	57,558	-	57,558
Total non-current assets	10,670,771	-	10,670,771
Total assets	11,070,240	-	11,070,240
Liabilities			
Current Liabilities			
Trade and other payables	1,070,434	-	1,070,434
Interest-bearing liabilities	21,114	-	21,114
Provisions	47,415	-	47,415
Total current liabilities	1,138,963	-	1,138,963
Non-current liabilities			
Interest-bearing liabilities	648,653	-	648,653
Provisions	50,727	-	50,727
Total non-current liabilities	699,380	-	699,380
Total liabilities	1,838,343	-	1,838,343
Net assets	9,231,897	-	9,231,897

The accounting for the combination is complete. No adjustment has been deemed necessary to the carrying value of any cash denominated assets. Directors have determined that the carrying value of exploration and evaluation expenditure, which represents the dollar value spent on various tenements and is subject to external audit annually, equates to its fair value. In determining this, Directors have had regard to the Independent Expert's Report valuation undertaken on 14 September 2009 as well as the market capitalisation of the Company immediately prior to settlement of the business combination which adequately supports the carrying value.

The Company expects that all of the receivables shown above will be collectable at their face value. The fair value of the consideration paid at the date of acquisition has been determined to be equal to the fair value of the net assets acquired. As a consequence, and in accordance with the provisions of AASB 3 B22 (d) no goodwill or gain on consolidation has been recognised on this reverse take-over.

From the date of acquisition Gold Anomaly Limited (formerly Gold Aura Limited) has contributed \$258,555 to the Group loss for the half-year. Had the acquisition occurred on 1 July 2009, there would have been no additional revenue however additional costs of \$859,692 would have resulted in Group loss of \$1,424,717.

Legal fees Independent Expert's fees and other acquisition related costs totalling \$159,995 have been included in Acquisition Costs in the Consolidated Statement of Comprehensive Income.

10 Unincorporated joint ventures

The entity has an unincorporated Joint Venture agreement with Triple Plate Junction Plc in relation to the Crater Mountain licences. These Joint Ventures were held as Jointly Controlled Operations and the terms of the agreements remained unchanged during the period. The project status and interest ownership are as follows:

Exploration licence	Project name	Co-venturer	Initial interest	Interest after Phase 1	Interest after Phase 2
EL 1115	Crater Mountain	Triple Plate Junction Plc	25% on listing on the NSX	51% on completion of Phase 1	70% on completion of Phase 2
EL 1353	Crater Mountain	Triple Plate Junction Plc	25% on listing on the NSX	51% on completion of Phase 1	70% on completion of Phase 2
EL 1384	Crater Mountain	Triple Plate Junction Plc	25% on listing on the NSX	51% on completion of Phase 1	70% on completion of Phase 2

The entity obtained its 51% ownership interest in Crater Mountain Licenses on 23 November 2008 on completion of Phase 1 based on original terms of the joint venture agreement.

In addition to the above, the Company has an unincorporated joint venture agreement with Yamana Gold Inc. in relation to its Fergusson Island (PNG) projects. The Company's interest is a 67%. Yamana's initial interest of 40% has been diluted to 33% since their withdrawal from active funding of the projects.

11 Events subsequent to the end of the reporting period

On 10 January 2010 the Company issued 10,000,000 ordinary shares through private placements to sophisticated investors at \$0.035 per share to raise an additional \$350,000. On 18 February 2010 the Company issued 12,388,200 ordinary shares through private placements to sophisticated investors at \$0.035 to raise an additional \$433,587.

The funds raised are to be used for the further exploration of the Company's Crater Mountain project, development of its Sao Chico project, and for general working capital purposes.

Directors' Declaration

The Directors of the Company declare that:

- a) The financial statements and notes of the consolidated entity are in accordance with the Corporations Act 2001, including:
 - i) Giving a true and fair view of the financial position as at 31 December 2009 and the performance for the half-year ended on that date of the consolidated entity; and
 - ii) Complying with the Accounting Standard *AASB134 Interim Financial Reporting*, and the Corporations Regulations 2001.
- b) Having regard to those matters referred to in Note 2, in the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors and signed for and on behalf of the Directors by.



G B Starr
Chairman

Brisbane
16 March 2010

Independent Auditor's Review Report

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF GOLD ANOMALY LIMITED

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Gold Anomaly Limited and its controlled entities (the consolidated entity). The half-year financial report comprises the consolidated statement of financial position as at 31 December 2009, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flow for the half-year ended on that date, the accounting policies and other selected explanatory notes and the directors' declaration.

Directors' Responsibility for the Half-Year Financial Report

The directors of Gold Anomaly Limited are responsible for the preparation and fair presentation of the half-year financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Act 2001. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the half-year financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of an Interim Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the consolidated entity's financial position as at 31 December 2009 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*. As the auditor of Gold Anomaly Limited and its controlled entities, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

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

Independence

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

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Gold Anomaly Limited and its controlled entities is not in accordance with the *Corporations Act 2001* including:

- a) giving a true and fair view of Gold Anomaly Limited and its controlled entities' financial position as at 31 December 2009 and of its performance for the half-year ended on that date; and
- b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and *Corporations Regulations 2001*.

Inherent uncertainty regarding going concern and carrying value of capitalised exploration, evaluation and development costs

Without qualification to the statement expressed above, attention is drawn to the following matters:

- a) As a result of the matters described in Note 2 to the financial statements, there is inherent uncertainty whether Gold Anomaly Limited will be able to continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.
- b) As a result of the matters described in Note 2 to the financial statements, there is inherent uncertainty whether Gold Anomaly Limited will be able to fully recover capitalised exploration and evaluation costs of \$9,727,685 and development costs of \$2,306,915 as stated in the financial report as at 31 December 2009.



HACKETT'S DFK

Dated at Brisbane, 15 March 2010



L J Murphy

Partner