

# Information Form and Checklist Annexure III (Foreign Entities)

Name of entity

ABN/ARBN/ARSN

Kina Securities Limited

ARBN 606 168 594

This Annexure forms part of the Information Form and Checklist supplied by the entity named above to support its application for admission to the official list of ASX Limited (ASX) as an ASX Listing.

N <sup>o</sup> Item	Location
1. Evidence that the entity has appointed an agent for service of process in Australia (Listing Rule 1.1 Condition 4(b))	<p>See Annexure 20 – Copy ASIC Form 418 (Memorandum of appointment of local agent) lodged with ASIC on 26 May 2015.</p> <p>Allens Corporate Services Pty Ltd has been appointed an agent for service of process in Australia.</p>
2. Evidence that the entity is registered as a foreign company in Australia (Listing Rule 1.1 Condition 4(c))	<p>See Annexure 1 – Certificate of registration of a foreign company.</p>
3. Where in the Offer Document does it state the entity's place of incorporation or registration (Guidance Note 4 section 3.2)?	<p>See page 99 of the Prospectus, Section 9.1.1 titled "Incorporation – Kina as a company incorporated in PNG".</p>
4. Where in the Offer Document does it include a statement to the effect that: "As [ <i>name of entity</i> ] is not established in Australia, its general corporate activities (apart from any offering of securities in Australia) are not regulated by the Corporations Act 2001 of the Commonwealth of Australia or by the Australian Securities and Investments Commission but instead are regulated by [ <i>insert name of governing legislation</i> ] and [ <i>insert name of corporate regulator administering that legislation</i> ]." (Guidance Note 4 section 3.2)?	<p>See page 99 of the Prospectus, Section 9.1.1 titled "Incorporation – Kina as a company incorporated in PNG".</p>

N <sup>o</sup>	Item	Location
5.	<p>Where in the Offer Document does it include a concise summary of the rights and obligations of security holders under the law of its home jurisdiction covering:</p> <ul style="list-style-type: none"> <li>• what types of transactions require security holder approval;</li> <li>• whether security holders have a right to request or requisition a meeting of security holders;</li> <li>• whether security holders have a right to appoint proxies to attend and vote at meetings on their behalf;</li> <li>• how changes in the rights attaching to securities are regulated;</li> <li>• what rights do security holders have to seek relief for oppressive conduct;</li> <li>• what rights do security holders have to bring or intervene in legal proceedings on behalf of the entity; and</li> <li>• whether there is any equivalent to the “two strikes” rule in relation to remuneration reports in Part 2G.2 Division 9 of the Corporations Act (Guidance Note 4 section 3.2)?<sup>1</sup></li> </ul>	<p>See from page 99 of the Prospectus, Section 9.1.3 titled "Comparison of laws governing Kina as a company incorporated in PNG with the laws governing Australian publicly listed companies generally".</p>
6.	<p>Where in the Offer Document does it include a concise summary of how the disclosure of substantial holdings and takeovers are regulated under the law of its home jurisdiction (Guidance Note 4 section 3.2)?<sup>2</sup></p>	<p>See from page 99 of the Prospectus, Section 9.1.3 titled "Comparison of laws governing Kina as a company incorporated in PNG with the laws governing Australian publicly listed companies generally".</p>
7.	<p>Where in the Offer Document does it disclose what accounting standards have been used to prepare the pro forma statement of financial position in the Offer Document (Listing Rules 1.2.3(c) and 1.3.5(c))?</p> <p>Note: Those accounting standards must be Australian Accounting Standards, International Financial Reporting Standards (IFRS) as adopted by the EU, or the accounting standards and generally accepted accounting principles applied in Canada, Hong Kong, New Zealand, Singapore, South Africa or USA, or otherwise ASX must specifically agree to the use of those accounting standards (Listing Rule 19.11A(b) and Guidance Note 4 section 3.6).</p>	<p>See page 46 of the Prospectus, Section 5.2.1 titled "Basis of Preparation – Overview" – the International Financial Reporting Standards as adopted by the Accounting Standards Board of Papua New Guinea (which are consistent with the Australian Accounting Standards issued by the Australian Accounting Standards Board) and other generally accepted accounting practice in PNG were used to prepare the pro forma statement of financial position in the Prospectus.</p>
8.	<p>Where in the Offer Document does it disclose what auditing standards were applied to the review of the pro forma statement of financial position in the Offer Document (Listing Rules 1.2.3(c) and 1.3.5(c))?</p> <p>Note: those auditing standards must be Australian Auditing Standards, International Standards on Auditing or US Auditing Standards, or otherwise ASX must specifically agree to the use of those auditing standards (Listing Rule 19.11A(c) and Guidance Note 4 section 3.6).</p>	<p>See from page 90 of the Prospectus, Section 8 titled "Investigating Accountant's Report" – ASAE 3450, published by the Australian Auditing and Assurance Standards Board, was applied to the review of the pro forma statement of financial position in the Prospectus.</p>

<sup>1</sup> The concise summary is not intended to be a legal treatise on the laws of the entity's home jurisdiction or a detailed comparative analysis of those laws with the laws of Australia. For those matters where the entity's home jurisdiction has broadly comparable laws to Australia, a statement to that effect will generally suffice.

<sup>2</sup> See note 1 above.

Nº	Item	Location
9.	Where in the Offer Document does it disclose what accounting standards the entity will apply to the preparation of its financial statements after it is listed?	See page 72 of the Prospectus, Section 5.10 titled "Accounting and auditing standards currently applied and to apply after Listing" – Kina Securities Limited has applied and will continue to apply the International Financial Reporting Standards as adopted by the Accounting Standards Board of Papua New Guinea and other generally accepted accounting practice in PNG to the prepare its financial statements after listing.
10.	If those accounting standards are not Australian Accounting Standards, International Financial Reporting Standards (IFRS) as adopted by the EU, or the accounting standards and generally accepted accounting principles applied in Canada, Hong Kong, New Zealand, Singapore, South Africa or USA, where in the offer document does it disclose that ASX has agreed to the use of those accounting standards (Listing Rule 19.11A(b) and Guidance Note 4 section 3.6)?	N/A
11.	Where in the Offer Document does it disclose what auditing standards the entity's auditor will apply to the entity's financial statements after it is listed?	See page 72 of the Prospectus, Section 5.10 titled "Accounting and auditing standards currently applied and to apply after Listing" – Kina Securities Limited's auditor, PricewaterhouseCoopers Papua New Guinea, has applied and will continue to apply the International Standards on Auditing to Kina Securities Limited's financial statements after listing.
12.	If those auditing standards are not Australian Auditing Standards, International Standards on Auditing or US Auditing Standards, where in the Offer Document does it disclose that ASX has agreed to the use of those auditing standards (Listing Rule 19.11A(c) and Guidance Note 4 section 3.6)?	N/A