ASX RELEASE **31 July 2026**

Activities Report for June Quarter 2026

Aura Energy Limited (ASX: AEE, AIM: AURA) ("Aura" or the "Company") is pleased to provide its activities report for the quarter ended 30 June 2026. The June quarter removed the last major technical uncertainty at Tiris: the processing flowsheet is now settled, and Aura is working toward selection of a financing structure for the Project, its flagship uranium project in Mauritania, West Africa, while progressing the exploitation permit application for the Häggån Polymetallic Project ("Häggån") in Sweden.

Highlights

TIRIS	Tiris processing flowsheet finalised, built entirely on commercially proven technology and validated across the full range of Tiris ore types.
	Non-binding Memorandum of Understanding ("MOU") signed with a major international nuclear utility on 2 June 2026, covering potential equity investment, long-term offtake and technical collaboration, with a binding agreement targeted by year-end.
	Advanced draft of the Bankable Feasibility Study ("BFS") shared with potential financiers and strategic investors in July 2026.
	BFS expected to be completed in September 2026.
	Pilot plant in Mauritania is under construction and expected to commence operation in October 2026, proving and validating the finalised flowsheet at scale.
	Aura is targeting a Final Investment Decision ("FID") on Tiris by the end of 2026.
	Funding pathway spans three complementary sources: a potential cornerstone strategic equity investment, senior project debt of approximately US$150–US$170 million under discussion with the US International Development Finance Corporation, and a non-binding, fully funded proposal from a major US investment fund.
HÄGGÅN	Swedish Parliament voted on 11 June 2026 to remove uranium mining from regulation as a nuclear facility, with effect from 15 July 2026, so that uranium now follows the same permitting framework as other minerals and no longer requires municipal consent.
	Häggån polymetallic deposit proposed as being of national interest for valuable materials.

Uranium Market – A Generational Supply Deficit

Global uranium demand is accelerating. By 2040, according to World Nuclear Association forecasts, annual uranium requirements are expected to exceed supply by 49–60%. This structural undersupply is driving investment in new production capacity.

The TradeTech uranium spot price on 30 June 2026 was US$85.25 per pound, after trading in a narrow range of US$84 to US$87 per pound during the quarter.

TradeTech's long-term price for multi-annual supply agreements on 30 June 2026 was US$97.00 per pound, up from US$93.00 per pound at the end of March 2026. The premium of the long-term price to the spot price reflects utilities' purchasing patterns and concerns about locking in supply in the face of foreseeable future uranium scarcity.

Tiris Uranium Project (Mauritania) – flowsheet finalised

During the June 2026 quarter, Aura finalised the flowsheet for the Tiris project.

The flowsheet employs a proven, commercial-grade dewatering chain (pre-leach centrifuge, post-leach polymer dewatering and horizontal vacuum belt filtration) that Aura validated across all Tiris ore types in partnership with dewatering specialists Acclarium and RCS.

The dewatering step uses ATA™ (Activator, Tether, Anchor), the polymer-based technology owned by ASX-listed Clean TeQ Water Limited (ASX: CNQ), in combination with horizontal vacuum belt filtration.

Settling the flowsheet closes out the dewatering question that had held back completion of the engineering work, and it releases the pilot plant in Mauritania, which is due to commence operation during October 2026 and will prove the finalised circuit at scale.

With the flowsheet finalised, the BFS remains on track for September 2026, and FID is expected by the end of 2026.

During July 2026, Aura shared an advanced draft of the BFS with potential financiers and strategic investors as part of ongoing funding discussions and due diligence. The draft is built on the finalised processing flowsheet and on updated cost estimates and indicates a project that would add new primary supply to the global uranium market and that continues to enjoy the support of the host government. Project economics are not final and are not presented in this report; they will be released on completion of the BFS in September 2026.

On 2 June 2026, Aura executed a non-binding MOU with a major international nuclear utility, covering potential equity investment, long-term offtake and technical collaboration. The MOU reflects the counterparty's own assessment of Tiris following its review of the Project and gives Aura direct access to end-market intelligence. The parties are negotiating a binding commercial agreement by year-end.

The technical collaboration will include work on the BFS and the broader engineering program, and the execution and operation of a pilot plant.

The MOU strengthens Aura's funding pathway, which now spans multiple complementary sources, including:

(1) a potential cornerstone strategic equity investment (such as the MOU party); and

(2) senior project debt financing of ~US$150-US$170m – discussions advancing with the US International Development Finance Corporation.

The following Mauritanian tenements Oued El Foule Sud, Hadeibet Belaa, and Touerig Taet expire in December 2026 and are due for renewal in July 2026. The renewal process is expected to be completed in a timely manner.

Häggån Polymetallic Project (Sweden) government support for uranium mining firming

On 11 June 2026, the Swedish Parliament voted to amend the country's Nuclear Activities Act so that uranium mining will no longer be regulated as a nuclear facility. This pivotal change means uranium extraction now follows the same predictable permitting framework as other minerals, no longer requiring explicit municipal consent. The legislative changes took effect on 15 July 2026.

The Geological Survey of Sweden ("SGU") formally proposed designating the Häggån polymetallic deposit as a resource of national interest for valuable materials on 24 April 2026. The decision to advance this proposal is a significant and independent validation of Häggån's world-class resource base. It reflects the presence of the critical mineral vanadium, as well as uranium, in Häggån's geology.

The consultation period with designated stakeholders was open until 3 June 2026, with SGU's Director General expected to make the final designation decision later this year.

With an evolving regulatory environment in Sweden that is clearly supportive of investment in mineral exploration and development, Aura will continue to engage with local communities as crucial stakeholders in the establishment of a successful mining operation in Sweden.

The Swedish government appointed Anna Ziller, who previously headed the inquiry into overturning the national uranium prohibition, to lead the inquiry into extraction in alum shale. The inquiry is expected to report back to government after the national election on 13 September 2026.

Financial Summary

As at 30 June 2026, Aura held A$16.0 million in cash.

Key Cash Flows

- Exploration and evaluation (Tiris development activities, engineering, EPCM, test-work): A$1.7 million.
- Administration and corporate: A$0.8 million.
- Staff costs: A$0.7 million.
- Payments to related parties and associates: A$0.2 million (refer Item 6, Appendix 5B), comprising directors' fees and remuneration paid in the normal course of business.
- There were no substantive mining production or development activities during the quarter and, accordingly, no related expenditure was classified under Australian Accounting Standards.

Forecast net operating and exploration expenditure for the September quarter is expected to increase, reflecting the construction and commissioning of the Tiris pilot plant and completion of the BFS set out in the quarterly activities report.

The Company recorded net cash outflows from operating activities of A$1.4 million and net cash outflows from investing activities of A$1.8 million for the quarter.

Financing activities generated net cash outflows of A$55,000, principally reflecting lease liability payments.

Planned Activities – September Quarter 2026

Tiris Uranium Project

- Complete the BFS.
- Continue to progress funding options and due diligence with potential strategic partners.
- Construction and site preparation work for the pilot plant in Mauritania, ahead of operation in October 2026, to prove and validate the finalised flowsheet at scale.
- Advance execution readiness, including review of EPCM / engineering contract options, execution planning and definition of early works scope and schedule.
- Continue baseline environmental monitoring in parallel with engineering to support development planning.

Häggån Project

- Continue the permitting process to amend the application for the project exploitation permit to include uranium.

ASX Announcements – June Quarter 2026

Following is a list of all market sensitive announcements lodged by the Company during the Quarter:

Swedish Parliamentary Vote Supports Uranium Mining	17 Jun 2026
MOU signed with major nuclear utility, FID targeted year-end	2 Jun 2026
Quarterly Activities/Appendix 5B Cash Flow Report	30 Apr 2026
Haggan Polymetallic Deposit Proposed as National Interest	24 Apr 2026

These announcements are available for viewing on the Company's website, www.auraenergy.com.au.

Aura confirms that it is not aware of any new information or data that materially affects the information, or key assumptions, included in any of these original ASX announcements.

Tenement summary

The Company holds the following interest in mining tenements, farm-in and farm-out agreements at the end of the quarter:

Tenement No.	Name	Grant Date	Expiry	km^2	Holder	Equity
			Mauritania[1]			
2491C4	Ain Sder	8/02/2019	8/02/2049	207	Tiris Ressources SA	85%
2492C4	Oued El Foule	8/02/2019	8/02/2049	190	Tiris Ressources SA	85%
2490C4	Oum Ferkik	19/05/2017	Pending approval of application for Exploitation License	60	Tiris Ressources SA	100%
2365B4	Oued El Foule Sud	04/12/2023	04/12/2026	166	Aura Energy Limited	100%
2457B2	Hadeibet Belaa	08/12/2023	08/12/2026	30	Tiris International Mining Co.	100%
2458B2	Touerig Taet	08/12/2023	08/12/2026	100	Tiris International Mining Co.	100%
			Sweden			
2007-243	Häggån nr 1	28/08/2007	Pending approval of application for exploitation permit	18	Vanadis Battery Metals AB	100%
2016:9	Möckelåsen nr 1	21/01/2016	21/01/2028	18	Vanadis Battery Metals AB	100%
2016:7	Skallböle nr 1	20/01/2016	20/01/2028	8	Vanadis Battery Metals AB	100%
2025:111	Gräsmyråsen nr 1	20/11/2025	20/11/2028	10	Vanadis Battery Metals AB	100%

Table 1 – Tenement summary

Note: 1. Refer also commentary regarding Mauritanian tenement tenure in the Company's 30 June 2025 Annual Report released to ASX on 16 October 2025

In addition, Aura has a farm-in agreement with Nomads Mining Company sarl, Mauritania, through the Aura subsidiary Archean Greenstone Gold Limited which has earned a 70% interest in Nomads 100%-owned gold exploration permit at Tasiast South in Mauritania (refer to ASX announcement dated 11 June 2019 titled "Aura completes farm-in and joint venture agreement"). As announced in the Company's 30 June 2025 Annual Report, the Company has fully impaired its expenditure on these gold assets.

As notified in the Quarterly Activities Report, on 30 April 2026, some of Nomads Mining SARL ("Nomads") shareholders filed a petition to the Commercial Court of Nouakchott seeking to cancel the farm-in agreement and claim damages. The Company is actively defending the matter and based on current legal advice, the likelihood of an outflow of economic resources is considered remote. It is noted that the petition was filed after the Company submitted an application for the registration of the transfer of 70% of Nomad's shares to the Company and that in December 2025, the Commercial Court of Nouakchott ruled in favour of the Company and ordered the registration of ownership interest of the Company in the official Register of Commerce. Philip Mitchell is registered as the sole "gerant" of Nomads. A further appeal from this decision has just been rejected confirming the validity of the registration of the Company as the rightful owner of 70% of Nomads shares. The claimants have lodged an appeal against this judgement before the Court of Appeal of Nouakchott. The Company continues to seek to enforce its position and the court orders. By decision number 0028/2026 issued on 11 June 2026, that shall be notified soon to the parties, the Court rejected claimants' appeal and confirmed the validity of the registration of the Company as the right owner of 70% of Nomads shares.

The Company did not conduct exploration activities during the quarter.

Outlook

Tiris would be Mauritania's first uranium mine, and Häggån sits in a country that has just brought uranium into the same permitting regime as every other mineral. Both sit against a market in which the long-term contract price rose again during the quarter, to US$97.00 per pound, and in which the World Nuclear Association expects demand to outrun supply by 49–60% by 2040. Aura's near-term goal remains unchanged: to deliver the Tiris Uranium Project into production safely, responsibly, and in a way that enhances value for all stakeholders, including host communities, partners and shareholders. Over the longer term, the Company will participate in the rebirth of Sweden's nuclear industry and unlock the value of the Häggån asset.

ENDS

Authorisation for release

This announcement is authorised for release by the Board of Aura Energy Limited.

This Announcement contains inside information for the purposes of the UK version of the market abuse regulation (EU No. 596/2014) as it forms part of United Kingdom domestic law by virtue of the European Union (Withdrawal) Act 2018 ("UK MAR").

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About Aura Energy (ASX: AEE, AIM: AURA)

Aura Energy Limited (ASX: AEE, AIM: AURA) is an Australian-based company focused on the development of uranium and battery metals to support a cleaner energy future. Aura is committed to creating value for host nations, local communities and shareholders through responsible and sustainable resource development. Aura is advancing two key projects:

- **Tiris Uranium Project, Mauritania** – A fully permitted, near-term development asset with a potential long mine life. Aura plans to transition from a uranium explorer to a uranium producer to capitalise on the rapidly growing demand for nuclear power as the world shifts towards a decarbonised energy sector
- **Häggån Polymetallic Project, Sweden** – A globally significant deposit containing vanadium, sulphate of potash and uranium with potential long-term value

Disclaimer Regarding Forward-Looking Statements

This ASX announcement ("Announcement") contains various forward-looking statements. All statements other than statements of historical fact are forward-looking statements. Forward-looking statements are inherently subject to uncertainties in that they may be affected by a variety of known and unknown risks, variables and factors which could cause actual values or results, performance or achievements to differ materially from the expectations described in such forward-looking statements. The Company does not give any assurance or guarantee that the anticipated results, performance or achievements expressed or implied in those forward-looking statements will be achieved.

Future funding plans are not commitments and depend on market conditions, approvals and counterparties; there is no assurance finance will be obtained on acceptable terms.

Notes to project descriptions

Tiris Project

The Company notes that the material assumptions underpinning the Tiris Uranium Production Targets, Ore Reserves and the associated financial information derived from the Tiris production target as outlined in the Aura Energy ASX Release dated 29 March 2023 "Enhanced Definitive Feasibility Study", ASX Release dated 28 February 2024 "FEED study confirms excellent economics for the Tiris Uranium Project", ASX Release dated 16 April 2024 "Offtake restructure delivers significant value", ASX Release dated 11 September 2024 "Updated Production Target Improves Economics at Tiris Uranium Project" and ASX Release dated 13 December 2024 "Tiris Uranium Project Alternative Production Targets" are subject to the matters disclosed in the ASX Release dated 25 November 2025 "Chair Address – Annual General Meeting 2025", and dated 30 January 2026 and 30 April 2026 "Quarterly Activities/Appendix 5B Cash Flow Report". Process descriptions and cost, NPV, IRR and pay-back estimates may be impacted by the ongoing review of basic engineering work expected to be completed in September 2026. The September 2024 FEED/DFS-level financial metrics (including IRR and NPV) are being updated and will be announced at completion of the BFS.

The Tiris Uranium Project Mineral Resources were released ASX Release dated 12 June 2024 "Aura increases Tiris Mineral Resources by 55% to 91.3 Mlbs U_3O_8" and Ore Reserves released ASX Release dated 16 December 2024 "Substantial increase in Tiris Uranium Project Ore Reserves". The Company confirms that it is not aware of any new information or data that materially affects the information included in the relevant market announcement and that all material assumptions and technical parameters underpinning the estimates in the relevant market announcements continue to apply and have not materially changed, with the exception of process flow sheet matters currently being addressed as outlined in the ASX Releases dated 25 November 2025 "Chair Address – Annual General Meeting 2025" and dated 30 January 2026 and 30 April 2026 "Quarterly Activities/Appendix 5B Cash Flow Report".

Häggån Project

The Häggån Project Mineral Resource estimate referred to in this report was originally reported in accordance with the JORC Code (2004 Edition) (see ASX Release dated 22 August 2012 "Outstanding Häggån Uranium Resource Expands to 800 Million Pounds" and ASX Release dated 10 October 2019 "Häggån Battery Metal Project Resource Upgrade Estimate Successfully Completed") and has not been reported in accordance with the JORC Code (2012 Edition). The uranium Mineral Resource comprises an Inferred Mineral Resource of 2.35 billion tonnes at a grade of 155 ppm U_3O_8 (at a cut-off grade of 100 ppm U_3O_8), for contained U_3O_8 of approximately 800 million pounds. A Competent Person has not undertaken sufficient work to classify the historical estimate as a Mineral Resource in accordance with the JORC Code (2012 Edition), and it is uncertain that future conversion work will result in the estimate being reported as a Mineral Resource in accordance with the JORC Code (2012 Edition). Nothing has come to the Company's attention since the original reporting that causes it to believe the historical estimate is materially misleading or inaccurate. However, the estimate should not be relied upon until conversion under the JORC Code (2012 Edition) is complete. The uranium Mineral Resource is currently in the process of being converted in accordance with the JORC Code (2012 Edition) and to incorporate uranium assay information from exploration drilling subsequent to the ASX Release dated 22 August 2012. No reinterpretation or re-estimation has been completed during the conversion process to date. A full summary of the Resource methodology and validation, which is currently being independently reviewed by the Competent Person, will be included in the relevant JORC Table 1 attached to the future announcement of the JORC 2012-compliant Häggån resource estimate.

The Company confirms that the material assumptions underpinning the Häggån Project Production Targets and the associated financial information derived from the Häggån production target as outlined in the Aura Energy ASX Announcement dated 5 September 2023 "Scoping Study Confirms Scale and Optionality of Häggån" continue to apply and have not materially changed. The Company further confirms that it is not aware of any new information or data arising from the ongoing JORC Code (2012 Edition) conversion process that materially affects the Häggån Mineral Resource estimate referred to above.

In respect to Resource statements, there is a low level of geological confidence associated with inferred mineral resources and there is no certainty that further exploration work will result in the determination of indicated measured resource or that the production target will be realised.

Appendix 5B

Mining exploration entity or oil and gas exploration entity quarterly cash flow report

Name of entity	
Aura Energy Limited	

ABN	Quarter ended ("current quarter")
62 115 927 681	30 June 2026

Consolidated statement of cash flows		Current quarter $A'000	Year to date (12 months) $A'000
1.	**Cash flows from operating activities**		
1.1	Receipts from customers	-	-
1.2	Payments for		
	(a) exploration & evaluation	-	-
	(b) development	-	-
	(c) production	-	-
	(d) staff costs	(740)	(3,516)
	(e) administration and corporate costs	(803)	(4,895)
1.3	Dividends received (see note 3)	-	-
1.4	Interest received	122	295
1.5	Interest and other costs of finance paid	-	-
1.6	Income taxes paid	-	-
1.7	Government grants and tax incentives	-	-
1.8	Other	-	-
1.9	**Net cash from / (used in) operating activities**	**(1,421)**	**(8,116)**

2.	**Cash flows from investing activities**		
2.1	Payments to acquire or for:		
	(a) entities	-	-
	(b) tenements	-	-
	(c) property, plant and equipment	(64)	(71)

Consolidated statement of cash flows		Current quarter $A'000	Year to date (12 months) $A'000
	(d) exploration & evaluation	(1,666)	(7,380)
	(e) investments	(100)	(100)
	(f) other non-current assets	-	-
2.2	Proceeds from the disposal of:		
	(a) entities	-	-
	(b) tenements	-	-
	(c) property, plant and equipment	-	-
	(d) investments	-	-
	(e) other non-current assets	-	-
2.3	Cash flows from loans to other entities	-	-
2.4	Dividends received (see note 3)	-	-
2.5	Other (provide details if material)	-	-
2.6	**Net cash from / (used in) investing activities**	**(1,830)**	**(7,551)**

3.	**Cash flows from financing activities**		
3.1	Proceeds from issues of equity securities (excluding convertible debt securities)	-	20,000
3.2	Proceeds from issue of convertible debt securities	-	-
3.3	Proceeds from exercise of options	-	1,197
3.4	Transaction costs related to issues of equity securities or convertible debt securities	-	(1,087)
3.5	Proceeds from borrowings	-	-
3.6	Repayment of borrowings	-	-
3.7	Transaction costs related to loans and borrowings	-	-
3.8	Dividends paid	-	-
3.9	Other (payments of Lease Liabilities)	(55)	(202)
3.10	**Net cash from / (used in) financing activities**	**(55)**	**19,908**

Consolidated statement of cash flows		Current quarter $A'000	Year to date (12 months) $A'000
4.	**Net increase / (decrease) in cash and cash equivalents for the period**		
4.1	Cash and cash equivalents at beginning of period	19,238	11,741
4.2	Net cash from / (used in) operating activities (item 1.9 above)	(1,421)	(8,116)
4.3	Net cash from / (used in) investing activities (item 2.6 above)	(1,830)	(7,551)
4.4	Net cash from / (used in) financing activities (item 3.10 above)	(55)	19,908
4.5	Effect of movement in exchange rates on cash held	42	(8)
4.6	**Cash and cash equivalents at end of period**	**15,974**	**15,974**

5.	**Reconciliation of cash and cash equivalents** at the end of the quarter (as shown in the consolidated statement of cash flows) to the related items in the accounts	**Current quarter $A'000**	**Previous quarter $A'000**
5.1	Bank balances	3,174	1,438
5.2	Call deposits	12,800	17,800
5.3	Bank overdrafts	-	-
5.4	Other (provide details)	-	-
5.5	**Cash and cash equivalents at end of quarter (should equal item 4.6 above)**	**15,974**	**19,238**

6.	**Payments to related parties of the entity and their associates**	**Current quarter $A'000**
6.1	Aggregate amount of payments to related parties and their associates included in item 1	204
6.2	Aggregate amount of payments to related parties and their associates included in item 2	-

Note: if any amounts are shown in items 6.1 or 6.2, your quarterly activity report must include a description of, and an explanation for, such payments.

Item 6.1 – Payments for director fees to non-executive and executive directors in the normal course of business at commercial rates, including statutory superannuation and income tax paid on their behalf, and excluding reimbursements of out-of-pocket expenses.

7.	**Financing facilities** *Note: the term "facility' includes all forms of financing arrangements available to the entity.* *Add notes as necessary for an understanding of the sources of finance available to the entity.*	**Total facility amount at quarter end $A'000**	**Amount drawn at quarter end $A'000**
7.1	Loan facilities	-	-
7.2	Credit standby arrangements	-	-
7.3	Other (please specify)	-	-
7.4	**Total financing facilities**	-	-
7.5	**Unused financing facilities available at quarter end**		-
7.6	Include in the box below a description of each facility above, including the lender, interest rate, maturity date and whether it is secured or unsecured. If any additional financing facilities have been entered into or are proposed to be entered into after quarter end, include a note providing details of those facilities as well.		

8.	**Estimated cash available for future operating activities**	**$A'000**
8.1	Net cash from / (used in) operating activities (item 1.9)	(1,421)
8.2	(Payments for exploration & evaluation classified as investing activities) (item 2.1(d))	(1,666)
8.3	Total relevant outgoings (item 8.1 + item 8.2)	(3,087)
8.4	Cash and cash equivalents at quarter end (item 4.6)	15,974
8.5	Unused finance facilities available at quarter end (item 7.5)	-
8.6	Total available funding (item 8.4 + item 8.5)	15,974
8.7	**Estimated quarters of funding available (item 8.6 divided by item 8.3)**	5.17

Note: if the entity has reported positive relevant outgoings (ie a net cash inflow) in item 8.3, answer item 8.7 as "N/A". Otherwise, a figure for the estimated quarters of funding available must be included in item 8.7.

8.8 If item 8.7 is less than 2 quarters, please provide answers to the following questions:

8.8.1 Does the entity expect that it will continue to have the current level of net operating cash flows for the time being and, if not, why not?

Answer: Net operating cash flows are expected to increase in September quarter, reflecting the construction and commissioning of the Tiris pilot plant and completion of the Bankable Feasibility Study (refer to the Quarterly Activities Report for further details).

8.8.2 Has the entity taken any steps, or does it propose to take any steps, to raise further cash to fund its operations and, if so, what are those steps and how likely does it believe that they will be successful?

Answer: The Company's funding pathway spans multiple complementary sources. Selection of a financing structure is targeted by year-end 2026 (refer to the Quarterly Activities Report for further details).

8.8.3	Does the entity expect to be able to continue its operations and to meet its business objectives and, if so, on what basis?
Answer:	Yes, on the basis of cash held at quarter end, the funding pathway outlined above, and the Company's ability to phase discretionary expenditure if required pending completion of the financing process.

Note: where item 8.7 is less than 2 quarters, all of questions 8.8.1, 8.8.2 and 8.8.3 above must be answered.

Compliance statement

1 This statement has been prepared in accordance with accounting standards and policies which comply with Listing Rule 19.11A.

2 This statement gives a true and fair view of the matters disclosed.

Date: 31 July 2026

Authorised by: Phil Mitchell on behalf of the Board

Notes

1. This quarterly cash flow report and the accompanying activity report provide a basis for informing the market about the entity's activities for the past quarter, how they have been financed and the effect this has had on its cash position. An entity that wishes to disclose additional information over and above the minimum required under the Listing Rules is encouraged to do so.
2. If this quarterly cash flow report has been prepared in accordance with Australian Accounting Standards, the definitions in, and provisions of, *AASB 6: Exploration for and Evaluation of Mineral Resources* and *AASB 107: Statement of Cash Flows* apply to this report. If this quarterly cash flow report has been prepared in accordance with other accounting standards agreed by ASX pursuant to Listing Rule 19.11A, the corresponding equivalent standards apply to this report.
3. Dividends received may be classified either as cash flows from operating activities or cash flows from investing activities, depending on the accounting policy of the entity.
4. If this report has been authorised for release to the market by your board of directors, you can insert here: "By the board". If it has been authorised for release to the market by a committee of your board of directors, you can insert here: "By the [*name of board committee – eg Audit and Risk Committee*]". If it has been authorised for release to the market by a disclosure committee, you can insert here: "By the Disclosure Committee".
5. If this report has been authorised for release to the market by your board of directors and you wish to hold yourself out as complying with recommendation 4.2 of the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations*, the board should have received a declaration from its CEO and CFO that, in their opinion, the financial records of the entity have been properly maintained, that this report complies with the appropriate accounting standards and gives a true and fair view of the cash flows of the entity, and that their opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.