

29 April 2026

QUARTERLY ACTIVITIES REPORT

Quarter Ended 31 March 2026

Zeotech Limited (ASX: ZEO, “Zeotech” or “the Company”) is pleased to provide the following update and commentary on activities undertaken during the three-month period ended 31 March 2026 (the “quarter”).

HIGHLIGHTS

- Advancement of AusPozz™ high-reactivity metakaolin commercialisation, supported by expanded industry collaboration, technical validation, and project-based trial activity.
- Continued progress at the Toondoon Kaolin Project, including advancement of key regulatory approvals, mine planning, haul road design, and port logistics preparations to support Kaolin DSO operations.
- Kaolin DSO and Cosmetic Kaolin products prepared for shipment from Toondoon stockpiles to support near-term marketing, customer qualification, and offtake engagement.
- Extension of non-binding MOU with Holcim (Australia) Pty Limited (“Holcim Australia”), enabling continued technical evaluation, concrete trials, and commercialisation of AusPozz™ high-performance, high-reactivity metakaolin.
- Non-binding MOU executed with i3 Consulting Pty Ltd (“icubed”), establishing a trial-driven pathway for the deployment of AusPozz™ across large-scale infrastructure, renewable, and environmental construction projects.
- Progressed Zeotech’s Methane Control Program to on-site validation, with commencement of live landfill trials in collaboration with Griffith University (“Griffith”) and North Burnett Regional Council (“NBRC”).
- Australian patent granted for Zeotech’s proprietary impurity-free synthetic zeolite production technology, further strengthening the Company’s international intellectual property portfolio.
- Strengthened operational capability with the appointment of Anthony Spittle as Project Director – Operations, bringing extensive experience across quarrying, concrete, and infrastructure development.

Zeotech, Chief Executive Officer, James Marsh, commented:

“The March quarter marked a pivotal period of execution for Zeotech, with significant progress across AusPozz™ commercialisation, methane mitigation field validation, and advancement of the Company’s kaolin DSO development pathway. Expanding industry collaboration, including new and extended MoUs, continues to support real-world validation and positions AusPozz™ for broader market adoption. In parallel, continued advancement at the Toondoon Kaolin Project, together with key operational appointments, strengthens the Company’s capability to deliver near-term development milestones and unlock shareholder value.”

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OPERATIONAL UPDATE

Metakaolin for Low-Carbon Cement & Concrete

During the quarter, Zeotech advanced the commercialisation pathway for AusPozz™ high-reactivity metakaolin through targeted industry collaboration, technical validation and trial-focused engagement with key construction stakeholders.

MOU Extension with Holcim Australia

In March 2026, Zeotech received confirmation from Holcim Australia to extend the existing non-binding MOU initially announced in October 2024¹. The extended MOU remains in effect until 1 March 2027² and supports continued cooperation between the parties to advance the technical evaluation and commercialisation of AusPozz™ high-reactivity metakaolin, including further concrete trials.

The extension reflects ongoing alignment between the parties regarding the role of AusPozz™ in delivering innovative building materials and reducing embodied carbon in concrete applications.

MOU with Icubed

In January 2026, Zeotech executed a non-binding MOU with icubed³, a multi-disciplinary engineering, development consulting, and project management firm operating across Australia and New Zealand.

The MOU establishes a collaborative framework under which icubed will identify suitable infrastructure, renewable energy, building, and environmental projects to support live field trials of AusPozz™ in concrete applications.

The parties intend to work collaboratively with concrete suppliers and project stakeholders to assess AusPozz™ performance in real-world construction environments.



Figure 1 & 2: Wind farm concrete trials - 50% AusPozz™ mix design

¹ ASX Release 28/10/2024 “Zeotech Executes MOU with Holcim”

² ASX Release 16/03/2026 “Extension of MOU with Holcim Australia”

³ ASX Release 14/01/2026 “Zeotech executes MOU with Icubed Consulting”



Figure 3 & 4: Wind farm concrete trials - 50% AusPozz™ mix design

The agreement builds on earlier wind farm concrete trials, in which AusPozz™ demonstrated strong performance characteristics, including improved temperature control and workability in large-scale pours. The MOU provides a structured pathway toward broader market adoption through project-based validation.

Marketing & Development

During the quarter, Zeotech continued to strengthen industry engagement and awareness of AusPozz™ through targeted marketing and technical outreach initiatives aimed at key decision-makers across the Australian cement and concrete sector.

Cement Concrete & Aggregates Australia – Supplier Insights

In March 2026, Zeotech was invited to present as part of Cement, Concrete & Aggregates Australia’s (CCAA) Supplier Insights Series⁴, delivering a technical presentation on “Advancing Innovation in Low-Carbon Concrete”.

The presentation outlined the performance characteristics, carbon reduction potential, and commercial readiness of AusPozz™ high-reactivity metakaolin, supported by independent trial data and recent commercial-scale demonstration results.

CCAA is the peak body representing Australia’s cement, concrete, and aggregates industry and plays a central role in technical guidance, standards development, and sustainability initiatives across the sector. Participation in the Supplier Insights Series enabled Zeotech to engage directly with technical and sustainability stakeholders from across the Australian cement and concrete industry.

This engagement supports Zeotech’s commercialisation strategy by increasing industry awareness of AusPozz™ as a domestically sourced supplementary cementitious material capable of reducing embodied carbon while delivering enhanced concrete performance.

⁴ ASX Release 19/03/2026 “Cement Concrete & Aggregates Australia - Supplier Insights”

Methane Control

During the quarter, Zeotech progressed its Methane Control Program⁵ to on-site validation following the execution of a research agreement with Griffith.

The program advanced to live trials at an NBRC landfill, representing the next stage of development after successful simulated landfill trials completed in 2025. The on-site trial deploys Zeotech's highest-performing zeoteCH₄[®] biofilter, which previously demonstrated methane emission reductions of more than 90% under controlled conditions.

The live trial is designed to evaluate performance over a six-month period under real-world operating conditions, with extensive data collection to optimise operating parameters and validate commercial applicability.



Figure 5: Zeotech's Methane Control Program at a NBRC Landfill

The trial site is located in close proximity to the Company's Toondoon Kaolin Project, reinforcing the strategic alignment between Zeotech's resources, technologies, and regional partnerships.

Manufactured Zeolite

Laboratory and pilot-scale efforts during the quarter continued to focus on producing Zeotech's proprietary manufactured zeolite materials, supporting methane mitigation applications. The work underpins field validation activities and strengthens the Company's vertically integrated technology platform.

Australian Patent Granted for Zeolite Production Technology

During the quarter, Zeotech received a notice of grant for a patent from the Australian Patent Office for its proprietary technology to produce impurity-free synthetic zeolite from aluminosilicate feedstock, including kaolin and process by-products.

⁵ ASX Release 12/01/2026 "Methane Control Program Advances to On-Site Landfill Trials"

This follows the granting of Japanese Patent No. 7571058⁶ and South Korean Patent No. 10-2849641⁷ for the same technology, further strengthening the Company's international intellectual property portfolio. The technology was developed and optimised in partnership with The University of Queensland during a Company-funded pilot program from February 2021 to November 2022

MINING TENEMENTS

Toondoon Kaolin Project

The Toondoon Project remains a cornerstone of Zeotech's kaolin DSO and AusPozz™ production strategy. During the quarter, the Company accelerated its focus on progressing key approvals in preparation for mining operations⁸.

During the quarter, there was continued advancement of key approvals required for project development, including:

- Approval of the mine access road variation by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (DNRMMRRD), which provides the Toondoon Kaolin Project with direct private access driveway to the local council road and state-controlled road network to the Port of Bundaberg.
- Submission of the high-risk fauna species management plan and protected plants clearing permit for the private access driveway to the Department of the Environment, Tourism, Science and Innovation (DETSI).
- Lodgement of water feature declassification requests under both the Water Act 2000 and Fisheries Act 1994 with Department of Local Government, Water and Volunteers (DLGWV), State Assessment and Referral Agency (SARA), and Department of Primary Industries (DPI).
- Completed additional aquatic ecological surveys following recent rainfall events.
- Estimated Rehabilitation Cost ("ERC") application for the Toondoon Kaolin Project mining operations has been finalised and was subsequently submitted in April.
- Significant impact assessments for the Toondoon Kaolin Project mining operations, together with combined low-risk and high-risk species management plans.
- Ongoing baseline environmental monitoring, including dust and surface-water data capture.

Marketing & Engagement

Approximately 120 tonnes of Kaolin DSO and Cosmetic Kaolin DSO products have been retrieved from Toondoon stockpiles established during the test pit program completed in December 2025⁹ (Figure 7). The product has been bagged and prepared for shipment to the Company's offtake partner, MSI in China, to support near-term marketing activities and customer qualification.

Approximately 16 tonnes of Kaolin DSO and 4 tonnes of Cosmetic Kaolin DSO have been containerised with shipment scheduled from the Port of Brisbane in April.

⁶ ASX Release 23/20/2024 "Japanese Patent Granted for Zeolite Production Technology"

⁷ ASX Release 28/10/2025 "Quarterly Activities Report 30 September 2025"

⁸ ASX Release 14/04/2026 "Toondoon Kaolin Project Update"

⁹ ASX Release 18/12/2025 "Toondoon Test Pit and Mining Approval Surveys Completed"



Figure 6: Representatives from the Queensland Government and North Burnett Regional Council visit the Toondoon Kaolin Project (from left to right) Bronwyn Taylor, Principal Stakeholder Relationship Officer, Regional Engagement, QLD DNRMMRRD, James Marsh, CEO, Zeotech, Renee McGilvery, Councillor, NBRC, Susan Payne, Councillor, NBRC, and Tim Anderson, CCO & GM, Zeotech.

Zeotech hosted a site visit at the Toondoon Kaolin Project, showcasing development progress and the pathway toward Kaolin DSO mining operations and AusPozz™ product development. Attendees included representatives from Queensland DNRMMRRD and Councillors from NBRC.

Cultural Heritage

Additional Cultural Heritage surveys were completed in February for the proposed exploration drillholes and private access driveway, with associated reports progressing toward finalisation.

A draft Cultural Heritage Management Agreement (“CHMA”) has been received from the Auburn Hawkwood People Aboriginal Corporation (“AHPAC”), with a CHMA negotiation meeting scheduled for 15 May 2026.

Port Logistics

Zeotech has engaged with key stakeholders at the Port of Bundaberg to secure agreements for long-term bulk storage of Kaolin DSO at the Port, adjacent to the Port's Multi-Use Conveyor (“MUC”) bulk commodity ship loading infrastructure¹⁰.

In parallel, the Company is reviewing and negotiating service agreements to use the MUC ship loading infrastructure for the handling and loading of Kaolin DSO at the Port of Bundaberg.

Mine Planning

A detailed mine plan and production schedule have been completed to underpin initial Kaolin DSO operations and guide near-term development activities.

The six-stage mine plan includes an interim stage to fast-track the supply of an initial minimum 10,000 tonne trial shipment of Kaolin DSO.

¹⁰ ASX Release 28/04/2026 “Zeotech executes Gladstone Ports Corporation Term Sheet”

Draft Request for Quotation (“RFQ”) documentation for mining services has been prepared to facilitate formal engagement with potential companies for contract mining and haulage services.



Figure 7: Aerial image of the Toondoon Kaolin Project Test Pit

Haulage Road Engineering, Design and Construction

The Company has completed detailed design drawings for the upgrade of the Myola Road and Mundubbera-Durong Road intersection, and has submitted the Issued for Construction (“IFC”) drawings, together with the associated notifiable road-use application, to Queensland TMR for approval and negotiation.

Road construction contract documentation for the Toondoon Mine Site haul road was issued to potential contractors through a private tender process, marking a key step toward enabling haul road mobilisation.

Detailed design for the private access driveway and Myola Road upgrade reached 85% completion.

The Company continues to be cognisant of the ongoing geopolitical developments in the Middle East, which have contributed to volatility in global energy markets and influenced prevailing fuel-related input costs across the civil construction sector.

These conditions may place upward pressure on contractor pricing and, in some cases, have led to reduced capacity, with some contractors reassessing their participation in the Company’s private tender process for haulage road and associated civil works.

Given the evolving and uncertain nature of the situation, market conditions and contractor participation may continue to be impacted in the near term. The Company will continue to engage with prospective contractors and closely monitor market conditions as part of its ongoing project planning and risk management.

Abercorn Kaolin Project

The Abercorn Kaolin Project is located in central Queensland and hosts a significant kaolin resource characterised by scale and consistent grade. While no active groundwork was undertaken during the quarter, the project is a vital part of Zeotech's long-term strategy for resource evaluation and development.

No groundwork was undertaken during the quarter.

CORPORATE

On 9 March 2026, the Company welcomed Anthony Spittle as Project Director – Operations. Anthony's extensive experience in major infrastructure projects, mobile plant operations, and greenfield quarry developments will support the advancement of Zeotech's AusPozz™ and Kaolin DSO initiatives.

Anthony brings more than 40 years of experience across the concrete, quarrying, and logistics sectors, with a strong track record in both operational and strategic leadership roles.

He has held senior positions with leading construction materials companies, including Boral and Holcim, most recently serving as Regional Operations Manager for Holcim's Queensland Concrete division.

ANNOUNCEMENT SUMMARY

Date	Title
12/01/2026	Methane Control Program Advances to On-Site Landfill Trials
14/01/2026	Zeotech executes MOU with Icubed Consulting
16/03/2026	Extension of MOU with Holcim Australia
19/03/2026	Cement Concrete & Aggregates Australia - Supplier Insights
14/04/2026	Toondoon Kaolin Project Update
28/04/2026	Zeotech executes Gladstone Ports Corporation Term Sheet

APPENDIX 5B – QUARTERLY CASH FLOW REPORT

The cash position of the Company on 31 March 2026 was \$10.734 million.

Details of mining exploration activities

Details of exploration activities during the quarter are set out above.

Exploration and evaluation expenditures for the quarter comprised \$585,000 for Toondoon and Abercorn resource evaluation work and \$10,000 for rents, rates, tenement management, and miscellaneous expenses.

Details of mining production and development activities

No production and development activities were undertaken during the quarter.

Research and Development Costs

R&D project Costs were \$216,000.

Details of related party payments

The aggregate amount of payments to related parties and their associates included in the current quarter's Cash flows from operating activities was \$185,000, comprising director salaries (inclusive of superannuation), directors' fees, and consulting fees.

This Announcement has been approved by the Board.

- End -

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About Zeotech

Zeotech Limited (ASX: ZEO) is advancing the development and commercialisation of AusPozz™ high-reactivity metakaolin to support low-carbon construction and advanced materials for greenhouse gas mitigation. The Company leverages its wholly owned high-grade natural kaolin resources to deliver innovative solutions for sustainable infrastructure and industrial applications.

Zeotech Limited - Social Media Policy

Zeotech Limited is committed to communicating with the investment community through all available channels. Whilst ASX remains the prime channel for market-sensitive news, investors and other interested parties are encouraged to follow Zeotech on X ([@zeotech10](https://twitter.com/zeotech10)), [Facebook](#), and [LinkedIn](#).

Subscribe to ZEOTECH NEWS ALERTS - visit <https://zeotech.com.au/contact/>

No New Information

Except where explicitly stated, this announcement contains references to prior exploration results and Mineral Resource estimates, all of which have been cross-referenced to previous market announcements made by the Company. The Company confirms that it is not aware of any new information or data that materially affects the information included in the relevant market announcements and, in the case of estimates of Mineral Resources, that all material assumptions and technical parameters underpinning the results and/or estimates in the relevant market announcement continue to apply and have not materially changed.

Forward-looking Statements

This announcement may contain certain "forward-looking statements" which may not have been based solely on historical facts but are based on the Company's current expectations about future events and results.

Where the Company expresses or implies an expectation or belief as to future events or results, such expectation or belief is expressed in good faith and believed to have a reasonable basis. However, forward-looking statements are subject to risks, uncertainties, assumptions, and other factors, which could cause actual results to differ materially from future results expressed, projected, or implied by such forward-looking statements.

The Company does not undertake any obligation to release publicly any revisions to any "forward-looking statements" to reflect events or circumstances after the date of this announcement, or to reflect the occurrence of unanticipated events, except as may be required under the applicable securities laws.

Tenement Information as required by Listing Rule 5.3.3

The following is a table setting out the information as required by ASX Listing Rule 5.3.3, namely:

1. Mining tenements held at the end of the Quarter and their location;
2. Mining tenements disposed during the Quarter and location;
3. Beneficial percentage interests held in farm-in or farm-out agreements at end of Quarter;
4. Beneficial percentage interests held in farm-in, or farm-out agreements acquired or disposed of during the Quarter.

Location	Tenement	Interest at beginning of quarter (%)	Interests relinquished, reduced or lapsed (%)	Interests acquired or increased (%)	Interest at end of quarter (%)
Australia	EPM 19081	100%	Nil	Nil	100%
Australia	EPM 26837	100%	Nil	Nil	100%
Australia	EPM 26903	100%	Nil	Nil	100%
Australia	EPM 27427	100%	Nil	Nil	100%
Australia	ML 80126	100%	Nil	Nil	100%
Australia	EPM 27395	100%	Nil	Nil	100%
Australia	EPM 27866	100%	Nil	Nil	100%

Appendix 5B

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

Name of entity

ZEOTECH LIMITED

ABN

29 137 984 297

Quarter ended ("current quarter")

31 MARCH 2026

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (9 months) \$A'000
1.	Cash flows from operating activities		
1.1	Receipts from customers	-	-
1.2	Payments for		
	(a) exploration & evaluation	(150)	(322)
	(b) development	(445)	(948)
	(c) production	-	-
	(d) staff costs	(644)	(1,776)
	(e) administration and corporate costs	(174)	(811)
1.3	Dividends received (see note 3)	-	-
1.4	Interest received	90	114
1.5	Interest and other costs of finance paid	-	-
1.6	Income taxes paid	-	-
1.7	Government grants and tax incentives	-	1,106
1.8	Other (Technology expenses)	(216)	(696)
1.9	Net cash from / (used in) operating activities	(1,539)	(3,333)
2.	Cash flows from investing activities		
2.1	Payments to acquire or for:		
	(a) entities	-	-
	(b) tenements	-	-
	(c) property, plant and equipment	(58)	(92)
	(d) exploration & evaluation	-	-
	(e) investments	-	-
	(f) other non-current assets	(4)	(34)

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (9 months) \$A'000
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 (government sureties)	(34)	(34)
2.6	Net cash from / (used in) investing activities	(96)	(160)

3.	Cash flows from financing activities		
3.1	Proceeds from issues of equity securities (excluding convertible debt securities)	52	13,154
3.2	Proceeds from issue of convertible debt securities	-	-
3.3	Proceeds from exercise of options	-	321
3.4	Transaction costs related to issues of equity securities or convertible debt securities	-	(548)
3.5	Proceeds from borrowings	-	-
3.6	Repayment of borrowings	-	(1,049)
3.7	Transaction costs related to loans and borrowings	-	-
3.8	Dividends paid	-	-
3.9	Other (provide details if material)	-	-
3.10	Net cash from / (used in) financing activities	52	11,878

4.	Net increase / (decrease) in cash and cash equivalents for the period		
4.1	Cash and cash equivalents at beginning of period	12,317	2,349
4.2	Net cash from / (used in) operating activities (item 1.9 above)	(1,539)	(3,333)
4.3	Net cash from / (used in) investing activities (item 2.6 above)	(96)	(160)
4.4	Net cash from / (used in) financing activities (item 3.10 above)	52	11,878

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

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (9 months) \$A'000
4.5	Effect of movement in exchange rates on cash held	-	-
4.6	Cash and cash equivalents at end of period	10,734	10,734

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	1,555	3,221
5.2	Call deposits	9,179	9,096
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)	10,734	12,317

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	185
6.2	Aggregate amount of payments to related parties and their associates included in item 2	-
<i>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.</i>		

7.	Financing facilities <i>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.</i>	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.		
	N/A		

8.	Estimated cash available for future operating activities	\$A'000
8.1	Net cash from / (used in) operating activities (item 1.9)	(1,539)
8.2	(Payments for exploration & evaluation classified as investing activities) (item 2.1(d))	-
8.3	Total relevant outgoings (item 8.1 + item 8.2)	(1,539)
8.4	Cash and cash equivalents at quarter end (item 4.6)	10,734
8.5	Unused finance facilities available at quarter end (item 7.5)	-
8.6	Total available funding (item 8.4 + item 8.5)	10,734
8.7	Estimated quarters of funding available (item 8.6 divided by item 8.3) <i>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.</i>	6.97
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?	
	N/A	
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?	
	N/A	
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?	
	N/A	
	<i>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.</i>	

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: 29 April 2026

Authorised by: By the Board
(Name of body or officer authorising release – see note 4)

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

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

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.