



Ready to go at Moora and Koojan with drilling across 25 targets starting mid-November

HIGHLIGHTS

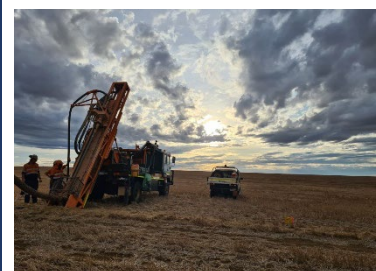
MOORA COPPER-GOLD-NICKEL-PGE* PROJECT (WA: 100%)

- Further significant gold mineralisation intersected in follow-up Reverse Circulation (RC) drilling at the **Angepena prospect**:
 - MRRC0054** **16m @ 2.8g/t Au from 48-64m, including:**
 - 2m @ 9.8g/t Au from 50-52m, and**
 - 3m @ 6.6g/t Au from 54-57m**
- Latest results build on the previous drilling at Angepena, which has defined significant gold mineralisation over a strike length of 900m with the system remaining open. Previously reported intersections include:
 - MRRC0001** **43m @ 1.8g/t Au from 198-241m, including:**
 - 18m @ 3.9g/t Au from 211-229m**
 - MRRC0017** **2m @ 8.7g/t Au from 147-149m, including:**
 - 1m @ 16.4g/t Au from 147-148m**
 - MRRC0022** **9m @ 2.8g/t Au from 3-12m, including:**
 - 5m @ 4.7g/t Au from 3-8m**
- Higher grade mineralisation at Angepena appears to be spatially related to a mafic/ultramafic lithological contact which, based on detailed aeromagnetic data, has an irregular shape and is locally orientated parallel to previous drilling, where it is effectively untested.
- The Angepena results follow on from significant gold-copper mineralisation reported late last Quarter in follow-up RC drilling at the **Zest prospect**:
 - MRRC0043** **13m @ 3.3g/t Au and 0.2% Cu from 127-140m*, including:**
 - 1m @ 16.7g/t Au and 1.6% Cu from 130-131m, and**
 - 1m @ 16.9g/t Au and 0.4% Cu from 137-138m**
- The next phase of drilling at Moora and on the adjacent Koojan JV will be a 10,000-15,000m, multi-rig RC/diamond core drilling program scheduled to start in mid-November 2022. This program will test 25 targets defined by previous exploration, including the advanced Angepena, Mynt and Zest prospects.
- The Company has been awarded a Government Co-Funded Exploration Drilling grant for up to \$180,000, which will be applied to the next phase of drilling at Moora and on the adjacent Koojan JV area.

CORPORATE

- Cash balance at Quarter-end of ~\$22.2M.

* PGE – Platinum Group Elements



Drill rig on Koojan JV

INVESTMENT HIGHLIGHTS

- One of the largest land positions in the Julimar Mineral Province.
- Drilling at Moora has intersected strong results at three prospects, validating exploration concepts.
- Multiple high-priority targets awaiting maiden drill testing.
- Well-funded to ensure exploration programs can be accelerated when warranted.
- Highly credentialled Board and management with a track record of commercial discoveries.



Chalcopyrite-rich drill chips from Mynt prospect at Moora

Minerals 260 Limited
Level 2, 1292 Hay Street,
West Perth, Western
Australia

☎ +61 8 6556 6020

✉ info@minerals260.com.au

1. Moora Copper-Gold-Nickel-PGE Project, WA (Minerals 260: 100%)

The Moora Project, which is located in the Julimar Mineral Province of south-west Western Australia, approximately 150km north-east of Perth (**Figure 1**), comprises wholly-owned tenure considered prospective for precious and battery-related metals. Drilling has intersected multiple zones of bedrock mineralisation confirming the potential for an economic discovery.

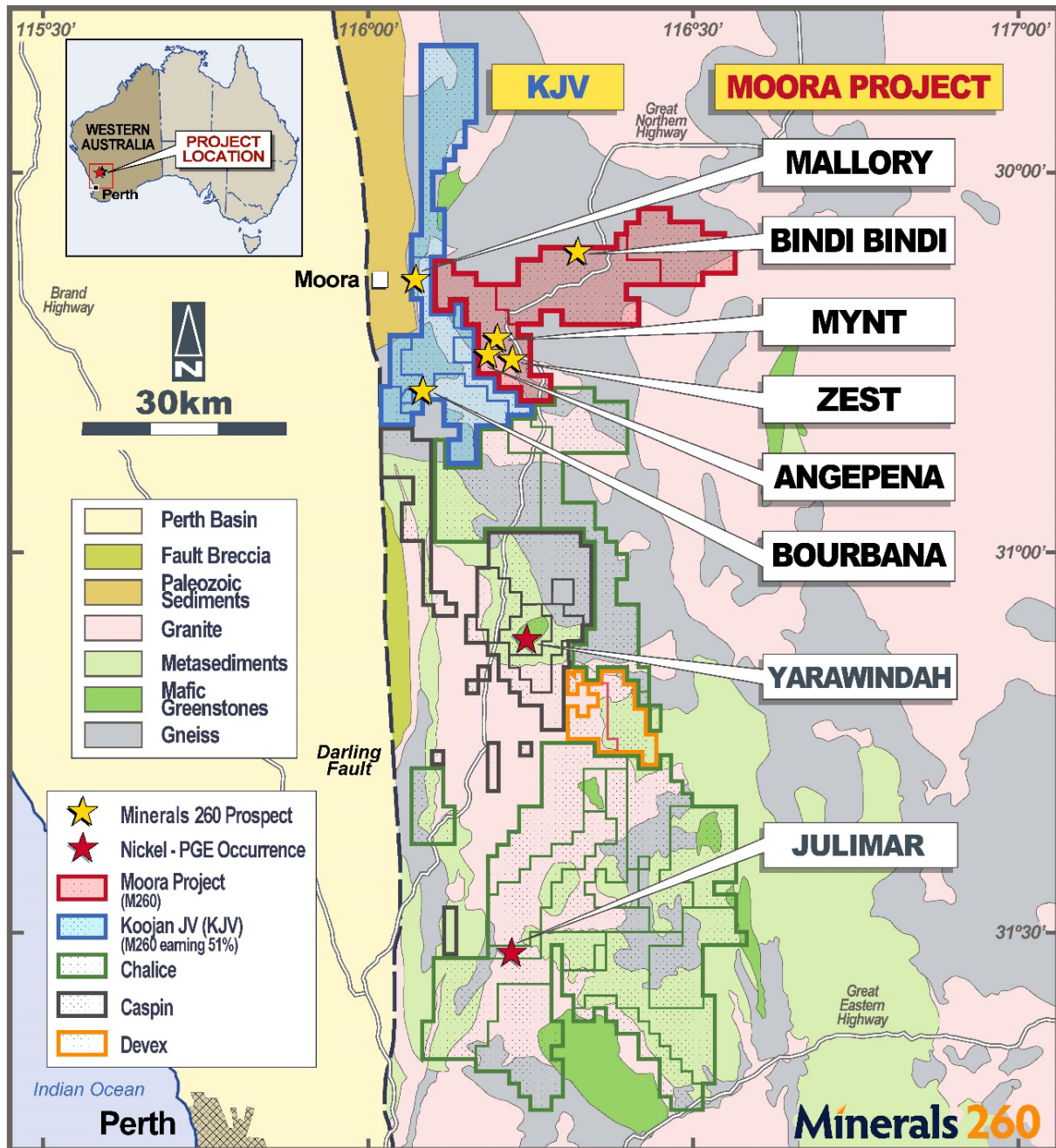


Figure 1: Moora and Koojan Projects – Location and Regional Geology.

In the June 2022 Quarter, the Company completed a 17-hole/2,945m RC/diamond core drilling program over three targets:

- Zest – Drill-holes MRCC0042-0050, MRRD0051, MRDD0011
- Angepena – Drill-holes MRRC0052-0054
- Moora Gravity Anomaly (MGA) – Drill-holes MRRC0055-0057

Assays have been received for the Zest and Angepena holes but are pending for the MGA holes.

At Zest, continuous high-grade gold+copper mineralisation (see highlights) has been intersected on one section with adjacent drill lines to the east and west recording wide zones of anomalous values (up to 28m @ 0.2g/t Au and 0.3% Cu from 152m in MRRD0051). This implies that drilling may be oriented sub-parallel to the trend of mineralisation.

The RC holes drilled at Angepena were designed to provide further data on the orientation and controls on gold mineralisation, which has so far been defined over a strike length of 900m with the system remaining open both along strike and at depth.

Drilling at Angepena has intersected multiple gold zones hosted by a folded sequence of inter-layered mafic/ultramafic units, with the highest-grade intervals appearing to be localised on a contact between the two rock types (**Figures 2 and 3**).

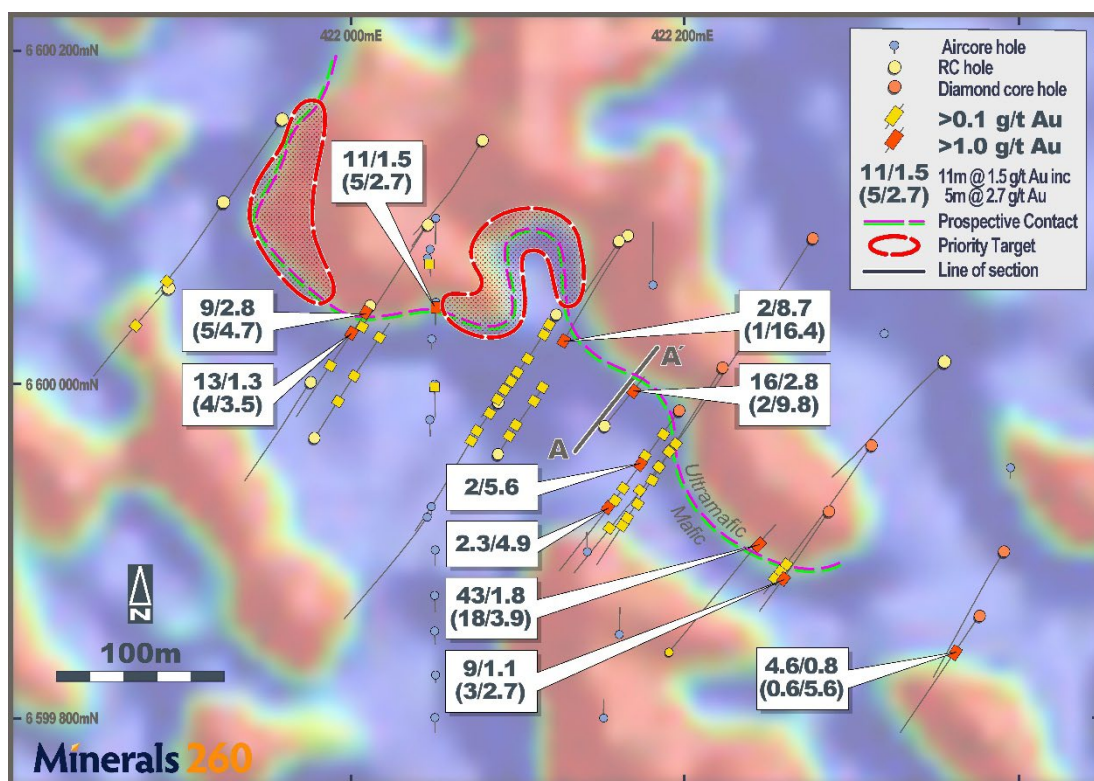


Figure 2: Angepena Prospect – Drill hole plan on magnetic image showing better intersections relative to mafic/ultramafic contact.

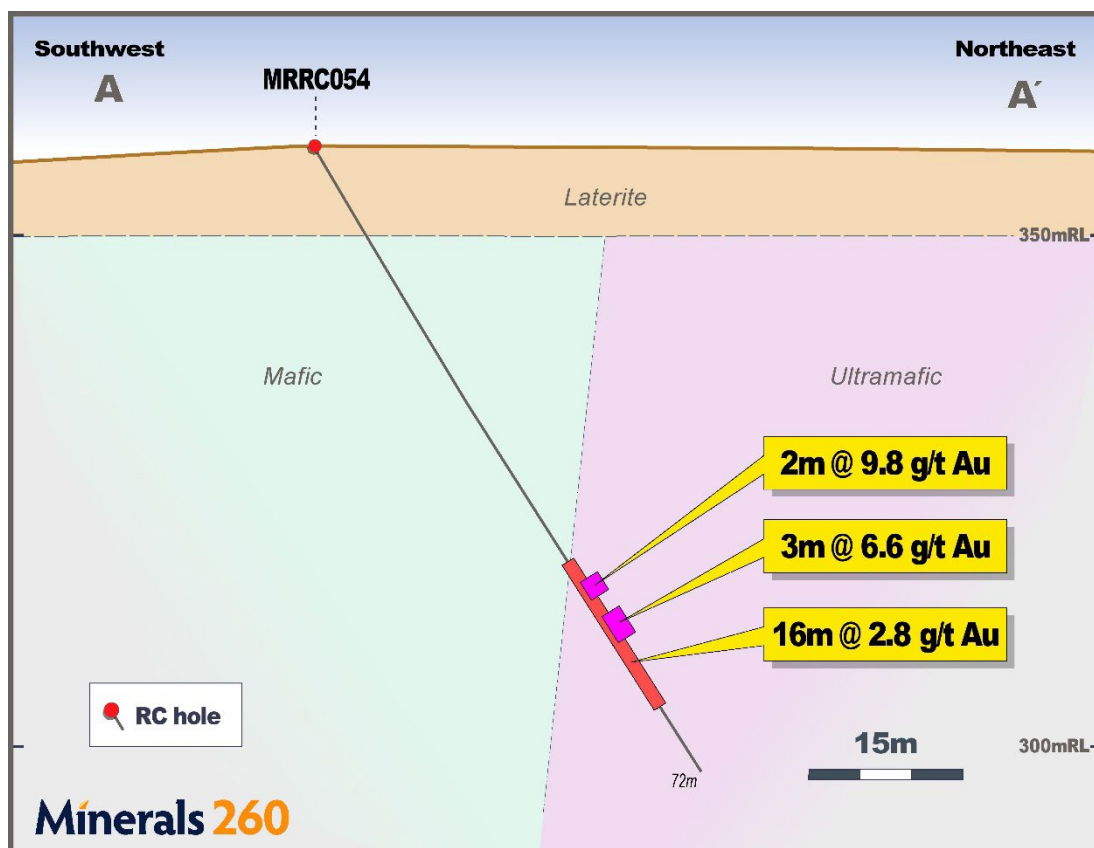


Figure 3: Angepena Prospect – Drill section (see Figure 2 for location).

Further interpretation of aeromagnetic data indicates that this contact is irregular in shape and that some of the previous drilling would not have tested this position because it was oriented parallel to the prospective zone.

Highly credentialled structural geologist Dr Brett Davis has been engaged to review the geological settings at Zest and Angepena to assist with the targeting of follow-up drilling.

The Moora Gravity Anomaly (MGA) is interpreted to define a large mafic/ultramafic intrusion obscured by shallow cover, and the location of the mineralised Mynt, Zest and Angepena prospects on the margins of this body indicates that the contact zone with the country rocks is an important control on localising mineralisation. The three RC holes (**Figure 4**) drilled across the southern part of the MGA last Quarter intersected mafic lithologies consistent with the above interpretation and further work will be planned once assays have been received and processed.

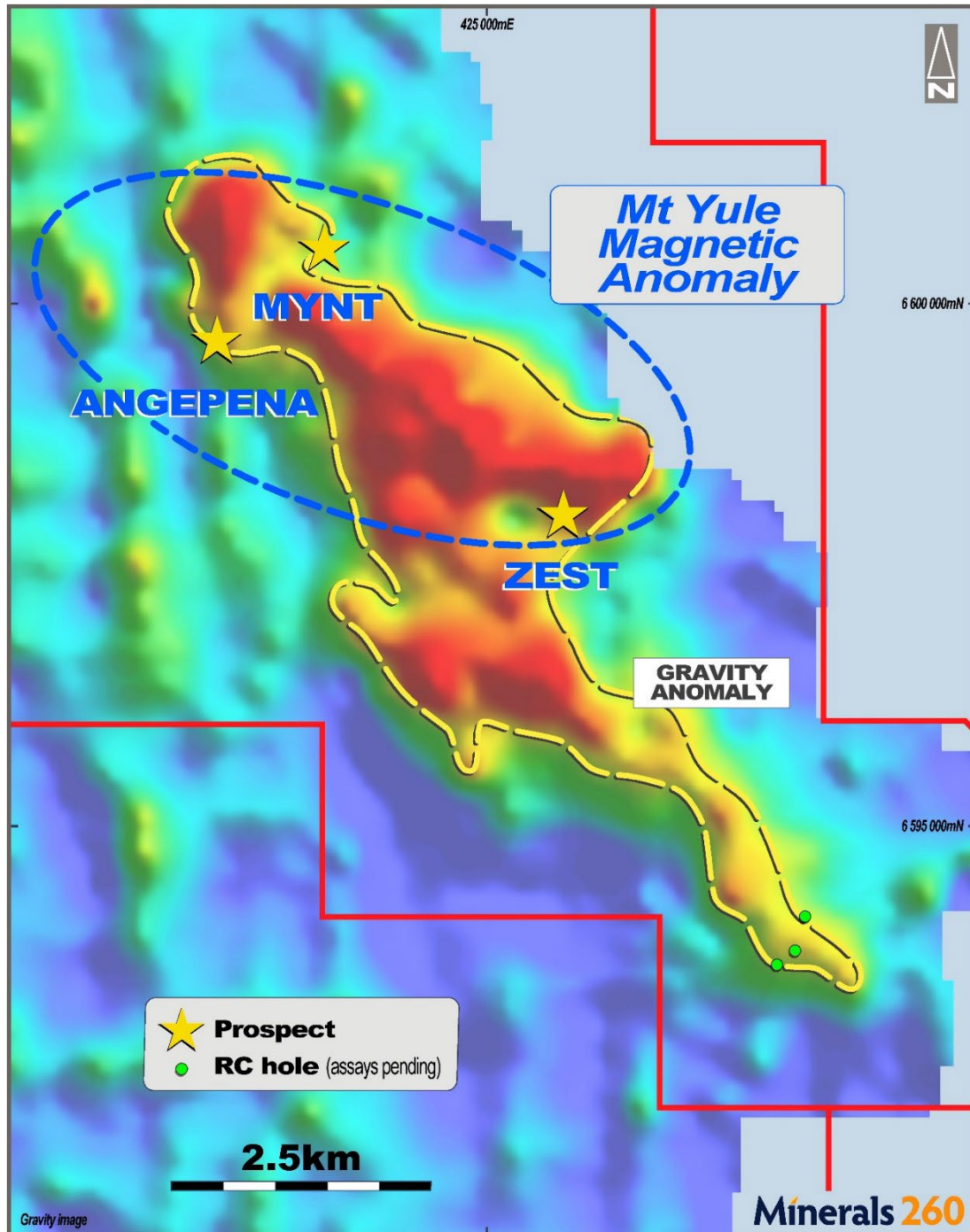


Figure 4: Gravity image showing Moora Gravity Anomaly and recent RC drill-holes.

Upcoming Drilling Program

Minerals 260 has completed extensive exploration work at Moora and on the adjacent Koojan JV area which, in addition to defining the advanced Angepena, Zest and Mynt prospects, has resulted in the definition of 22 new targets (**Figure 5**) that will be assessed as part of a 10,000-15,000m RC/diamond core drilling program scheduled to commence in mid-November 2022.

Up to 4,000m of drilling is planned for the Mynt prospect, where significant copper-gold mineralisation (**up to 24m @ 0.7% Cu and 1.9g/t Au from 99m** in MRR0040) was reported prior to the commencement of the 2022 cropping period.

The drill rigs have been booked and all access and ground disturbance permits are in place to complete the program.

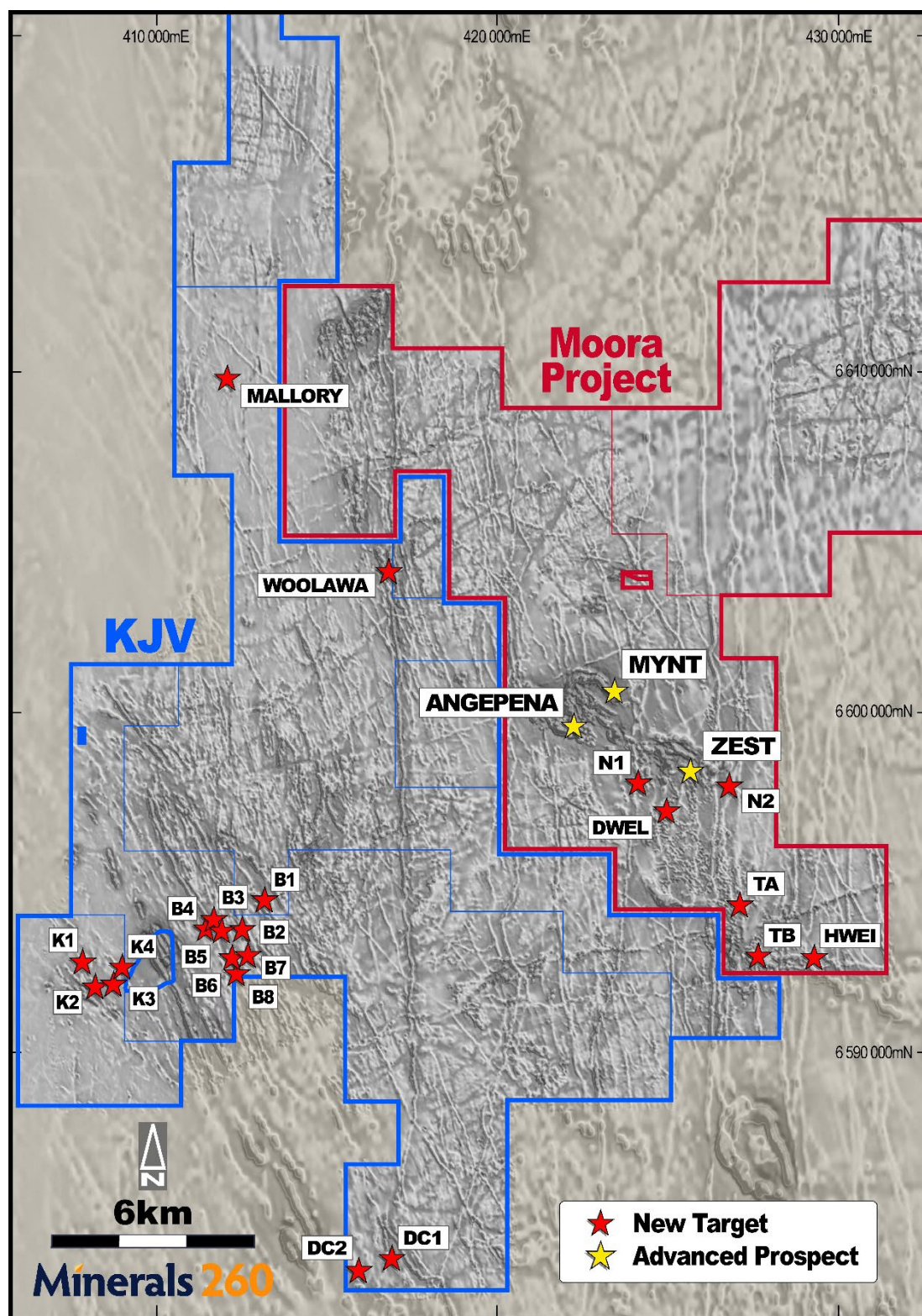


Figure 5: Magnetic image showing targets to be drilled.

Government Co-Funded Drilling Grant

Minerals 260 has been successful in its application for a Western Australian (WA) State Government grant of up to \$180,000 for exploration drilling at Moora and on the Koojan JV.

The grant was offered following a competitive application process under Round 26 of the WA Government's co-funded Exploration Incentive Scheme (EIS).

The EIS grant will reimburse Minerals 260 up to 50% of direct drilling costs and 50% of driller mobilisation costs (to a cap of \$5,000), to a combined maximum amount of \$180,000.

2. Koojan Gold-Nickel-Copper-PGE Project, WA (Minerals 260: earning up to 51%)

The Koojan Project adjoins the western boundary of the Moora Project (Figures 1 and 5) and is considered prospective for gold-copper-nickel-PGE mineralisation similar to that being targeted at Moora. Minerals 260 is in joint venture with Lachlan Star Limited (ASX: LSA) and has the right to earn up to 51% equity in the Project.

The Koojan JV (KJV) is interpreted to contain the extension of several prospective trends including the adjacent Mt Yule corridor, which hosts the Mynt, Zest and Angepena prospects on the Moora Project, and the stratigraphy which hosts the Julimar PGE-nickel-copper discovery, approximately 90km to the south.

The KJV has been explored concurrently with the Moora Project, with activities earlier this year comprising target definition work including reconnaissance air-core drilling (79 holes/1,479m) and the collection of 4,109 in-fill and first-pass geochemical samples.

During the Quarter, final assays were received for this work with multiple targets defined (Figure 5) which will be assessed by a maiden RC drill program to be undertaken as part of the 10,000-15,000m program referred to in the Moora section above.

3. Dingo Rocks Project, WA (Minerals 260: 100%)

The Dingo Rocks Project is in south-eastern Western Australia, approximately 600km south-east of Perth and 100km south of Norseman, proximal to the southern margin of Eastern Goldfields Superterrane of the Archaean Yilgarn Block. Previous geochemical exploration has been largely ineffective due to transported cover; however, regional aeromagnetic data indicate the potential for mafic-ultramafic intrusions that may be prospective for Ni-Cu-PGE mineralisation.

A heritage survey was undertaken during the Quarter with the Esperance Tjaltjaak Native Title Aboriginal Corporation which represents the Traditional Owners at Dingo Rocks. Provisional clearance was given for Minerals 260 to carry out reconnaissance drilling and geophysics, subject to the Company receiving government permitting.

4. Yalwest Project, WA (Minerals 260: 100%)

The Yalwest Project comprises two adjoining Exploration Licences located ~400km north of Perth in the Murchison Gold Province of the Archaean Yilgarn Block. The tenements were acquired to secure unexplained magnetic and gravity features that have not been assessed by modern exploration.

A surface geochemical sampling program comprising 1,519 soil samples was completed during the Quarter. Assays are pending.

5. Business Development

Subsequent to the end of the Quarter, the Company announced the proposed acquisition of the 4,000km² Ti Tree Project, located in the Gascoyne Region of Western Australia (refer ASX Announcement dated 4 October 2022).

As disclosed in the original announcement, the transaction remained subject to and conditional on, amongst other things, the satisfactory completion of due diligence and the execution of a definitive sale agreement. Following due diligence, Minerals 260 has decided not to proceed with the transaction (refer ASX Announcement dated 19 October 2022).

Minerals 260 will continue to review potential project opportunities which are considered value-accretive to shareholders.

6. Tenement Schedules

In accordance with ASX Listing Rule 5.3, please refer to Appendix 1 for a listing of tenements.

7. Corporate

As at 30 September 2022, the Company's cash balance was \$22.2m.

Cash expenditure in key segments for the quarter are as follows:

- Exploration and evaluation of \$0.8m
- Administration and employee costs of \$0.5m

Payments reported in Appendix 5B (Section 6.1) to related parties of the entity and their associates totalled \$0.2m which consisted of Directors' fees, consulting fees, salaries (including superannuation) and payments to Director related parties for data base management and field services. All related party transactions have been agreed on an arm's length basis.

A comparison of the use of funds as per the Minerals 260 Prospectus (ASX: 8 October 2021) and actual use of funds since listing is provided below:

Use of Funds (\$m)	Prospectus Estimate (2 years after ASX Admission)	Actual Use From Listing until 30/09/22	Variance Under/(Over)
Exploration expenditure (Moora, Koojan JV, & Dingo Rocks Projects)	14.3	4.5	9.8
Non-Executive Directors Fees	0.4	0.2	0.2
General administration & working capital	9.1	1.1	8.0
Future acquisition costs	4.0	0.1	3.9
Estimated expenses of the Offer	2.2	1.9	0.3
Total	30.0	7.8	22.2

Use of funds variance explanations are outlined below:

- A favourable variance of exploration expenditure being \$9.8m below the Prospectus estimate as a result of the Company listing in October 2021 and hence being only 12 months into the 2-year Prospectus estimate;
- Non-Executive Directors Fees being \$0.2m below the Prospectus estimate as a result of the Company listing in October 2021 and hence being only 12 months into the 2-year Prospectus estimate;
- General administration & working capital being \$8.0m below the Prospectus estimate as a result of the Company listing in October 2021 and hence being only 12 months into the 2-year Prospectus estimate;
- Future acquisition costs being \$3.9m below the Prospectus estimate as the Company continues its pursuit of acquiring value-accretive project(s); and
- Estimated expenses of the Offer being \$0.3m below the Prospectus estimate largely due to lead broker fees being lower than estimated as a result of a high participation by Liantown Shareholders in the Priority Offer.

Appointment and Resignation of Company Secretary

Mr Curtis Abbott, who is currently the Chief Financial Officer, was appointed as Company Secretary, effective 4 October 2022. As a result, Mr Clint McGhie has resigned as Company Secretary.

Mr Abbott now holds the joint role of Chief Financial Officer and Company Secretary.

Retirement of Non-Executive Director

Mr Craig Williams has announced his intention to retire from the Company's board as a non-executive Director at the upcoming Annual General Meeting (AGM) in November 2022.

Mr Williams has made the decision to retire from all public company boards to allow him to spend more time with his family and to pursue personal interests.

As a long-serving Director of Liantown Resources (ASX: LTR), Mr Williams became a foundation director of Minerals 260 last year following the Company's establishment through the demerger and subsequent successful ASX listing of Liantown's non-lithium exploration assets in October 2021. The Board expresses its sincere thanks to Craig for his significant contribution and wishes him and his family all the best.

Minerals 260 will continue to review its board composition and requirements to ensure it has the appropriate blend of skills and experience in place to support its ongoing exploration activities.

Proposed Issue of Unlisted Options to Directors pursuant to Employee Securities Incentive Plan (ESIP)

On 7 October 2022, the Company announced it granted a total of 5,500,000 options to Messrs Cipriano, Richards, Goyder and Ms Scotney under the terms and conditions of the Company's ESIP. The issue of the options is subject to shareholder approval at the 2022 Annual General Meeting (AGM).

2022 Annual General Meeting

During the quarter, the Company announced it will be conducting its inaugural AGM on Tuesday, 22 November 2022 at The Westin Perth, 480 Hay Street, Perth, WA, 6000, starting at 9:00am (WST). The Notice of Meeting was despatched to shareholders on Friday 21 October 2022 and can be accessed on the company's website. Shareholders are encouraged to read the proposed resolutions along with the explanatory memorandum prior to casting their vote.

This announcement has been authorised for release by the Board.

DAVID RICHARDS
Managing Director

31 October 2022

For More Information:

David Richards
Managing Director
T: +61 8 6556 6020
info@minerals260.com.au

Media/Investor Relations:

Nicholas Read
Read Corporate
T: +61 8 9388 1474

Competent Person Statements

The Information in this Report that relates to Exploration Results for the Moora and Koojan Projects is extracted from:

- *Minerals 260 Limited ASX announcement titled "Multiple zones of gold mineralisation intersected in initial follow-up drilling at Moora" released on 3 February 2022;*
- *Minerals 260 Limited ASX announcement titled "Wide copper-gold zone confirmed at Moora" released on 4 March 2022;*
- *Minerals 260 Limited ASX announcement titled "Maiden drilling program commences on Koojan JV as exploration momentum continues to build" released on 23 March 2022;*
- *Minerals 260 Limited ASX announcement titled "Second significant copper-gold zone discovered at Moora" released on 19 April 2022;*
- *Minerals 260 Limited ASX announcement titled "New intercept of 16m @ 2.8g/t Au confirms scale and potential of Angepena gold prospect at Moora";_and*
- *the Minerals 260 Limited Prospectus dated 19 August 2021*

which are available on www.minerals260.com.au.

and

- *Liontown Resources Limited ASX announcement titled "Strong PGE and gold anomalism confirmed at the Koojan JV Project, WA" released on 14 July 2021*

which is available on www.ltresources.com.au.

The Company confirms that it is not aware of any new information or data that materially affects the information included in the original market announcements and that all material assumptions and technical parameters underpinning the estimates or production targets or forecast financial information derived from a production target (as applicable) in the relevant market announcements continue to apply and have not materially changed. The Company confirms that the form and context in which the Competent Person's findings are presented have not been materially modified from the original market announcements.

Forward Looking Statement

This announcement contains forward-looking statements which involve a number of risks and uncertainties. These forward-looking statements are expressed in good faith and believed to have a reasonable basis. These statements reflect current expectations, intentions or strategies regarding the future and assumptions based on currently available information. Should one or more of the risks or uncertainties materialise, or should underlying assumptions prove incorrect, actual results may vary from the expectations, intentions and strategies described in this announcement. No obligation is assumed to update forward looking statements if these beliefs, opinions and estimates should change or to reflect other future developments.

APPENDIX 1

The following information is provided in accordance with ASX Listing Rule 5.3 for the Quarter.

1. Listing of tenements held in Australia (directly or beneficially):

Country	Project	Tenement No.	Registered Holder	Nature of interests
Australia	Moora	E70/5217	ERL (Aust) Pty Ltd	100%
		E70/5286		
		E70/5287		
	Koojan JV	E70/5312	Coobaloo Minerals Pty Ltd	0% - right to earn 51% secured by JV Agreement
		E70/5337		
		E70/5429		
		E70/5450		
		E70/5515		
		P70/1743		
	Dingo Rocks	E63/2070	ERL (Aust) Pty Ltd	100% -
	Yalwest	E59/2541	ERL (Aust) Pty Ltd	100%
		E59/2604		
	Morfeys Well	E57/1193	Beau Resources Pty Ltd	0% - subject to Sale Agreement whereby Minerals 260 can acquire 100% of tenement
	Wheatbelt Regional	E70/5563	Koojan Exploration Pty Ltd	0% - subject to Option Agreement whereby Minerals 260 can acquire 80% of tenements
		E70/5582		
		E70/5621		
		E70/5633		
		E70/55592		
		E70/5593		

2. Listing of tenements acquired (directly or beneficially) during the quarter:

Country	Project	Tenement No.	Registered Holder	Nature of interests
Australia	Morfeys Well	E57/1193	Beau Resources Pty Ltd	0% - subject to Sale Agreement whereby Minerals 260 can acquire 100% of tenement
	Wheatbelt Regional	E70/5563	Koojan Exploration Pty Ltd	0% - subject to Option Agreement whereby Minerals 260 can acquire 80% of tenements
		E70/5582		
		E70/5621		
		E70/5633		
		E70/55592		
		E70/5593		

3. Tenements relinquished, reduced or lapsed (directly or beneficially) during the quarter:

Country	Project	Tenement No.	Registered Holder	Nature of interests
Australia	Willow Well	ELA57/1211	ERL (Aust) Pty Ltd	0% - application withdrawn

4. Listing of tenements applied for (directly or beneficially) during the quarter:

Nil

Appendix 5B

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

Name of entity

MINERALS 260 LIMITED

ABN

34 650 766 911

Quarter ended ("current quarter")

30 SEPTEMBER 2022

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (3 months) \$A'000
1.	Cash flows from operating activities		
1.1	Receipts from customers	-	-
1.2	Payments for		
	(a) exploration & evaluation	(735)	(735)
	(b) development	-	-
	(c) production	-	-
	(d) staff costs	(269)	(269)
	(e) administration and corporate costs	(204)	(204)
1.3	Dividends received (see note 3)	-	-
1.4	Interest received	63	63
1.5	Interest and other costs of finance paid	-	-
1.6	Income taxes paid	-	-
1.7	Government grants and tax incentives	-	-
1.8	Other – Deposits & Guarantees	(16)	(16)
1.9	Net cash from / (used in) operating activities	(1,161)	(1,161)
2.	Cash flows from investing activities		
2.1	Payments to acquire or for:		
	(a) entities	-	-
	(b) tenements	(103)	(103)
	(c) property, plant and equipment	(7)	(7)
	(d) exploration & evaluation	-	-
	(e) investments	-	-
	(f) other non-current assets	-	-
2.2	Proceeds from the disposal of:		
	(a) entities	-	-
	(b) tenements	-	-

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (3 months) \$A'000
	(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	(110)	(110)

3.	Cash flows from financing activities		
3.1	Proceeds from issues of equity securities (excluding convertible debt securities)	-	-
3.2	Proceeds from issue of convertible debt securities	-	-
3.3	Proceeds from exercise of options	-	-
3.4	Transaction costs related to issues of equity securities or convertible debt securities	-	-
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 (provide details if material)	-	-
3.10	Net cash from / (used in) financing activities	-	-

4.	Net increase / (decrease) in cash and cash equivalents for the period		
4.1	Cash and cash equivalents at beginning of period	23,471	23,471
4.2	Net cash from / (used in) operating activities (item 1.9 above)	(1,161)	(1,161)
4.3	Net cash from / (used in) investing activities (item 2.6 above)	(110)	(110)
4.4	Net cash from / (used in) financing activities (item 3.10 above)	-	-
4.5	Effect of movement in exchange rates on cash held	-	-
4.6	Cash and cash equivalents at end of period	22,200	22,200

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	2,200	3,463
5.2	Call deposits	20,000	20,008
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)	22,200	23,471

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	(198)
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.

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)	(1,161)
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)	(1,161)
8.4	Cash and cash equivalents at quarter end (item 4.6)	22,200
8.5	Unused finance facilities available at quarter end (item 7.5)	-
8.6	Total available funding (item 8.4 + item 8.5)	22,200

8.7	Estimated quarters of funding available (item 8.6 divided by item 8.3)	19.12
<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>		
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: 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?	
	Answer: 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?	
	Answer: 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: 31 October 2022

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 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.