



INTERIM FINANCIAL REPORT
FOR THE HALF-YEAR ENDED
31 DECEMBER 2022



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1. Director's Report

The Directors present their financial report for the entity Regener8 Resources NL (**Company** or **Regener8**) at the end of, or during, the period ended 31 December 2022.

1.1 Directors

The names of Directors who held office during the period and up to the date of signing this report, unless otherwise stated are:

Stephen Foley	Managing Director
Robert Boston	Non-Executive Chairman
Petar Tomasevic	Non-Executive Director

1.2 Principal Activities

The principal activities of the Company during the period was to explore mineral tenements in Western Australia.

1.3 Dividends

No dividends have been declared, provided for or paid in respect of the period ended 31 December 2022.

1.4 Financial Summary

The Group made a net loss after tax of \$234,624 for the financial half-year ended 31 December 2022 (31 December 2021: \$4,948). At 31 December 2022, the Group had net assets of \$5,283,537 (30 June 2022: \$5,494,276) and cash and cash equivalents of \$3,547,034 (30 June 2022: \$4,630,367).

1.5 Significant Changes in the State of Affairs

The significant changes in the state of affairs of the Company during the financial period and to the date of this report are set out in the review of operations below.

1.6 Review of Operations

The purchase of the Kookynie Gold Project was completed on 23 June 2022 and was subject to several conditions precedent, including the parties obtaining all shareholder and regulatory approvals to give effect to the transaction and Regener8 being admitted to the Official List on the ASX which occurred on 6 July 2022.

The Kookynie project is located ~6km southwest of Kookynie in the central goldfields of Western Australia. The project comprises one granted exploration licence, E40/342 and six granted prospecting licences, P40/1506, P40/1513, P40/1515, P40/1516, P40/1517 and P40/1518. Access to the project is provided via Goldfields Highway from the town of Menzies and the sealed Kookynie Road which bisects the northern part of exploration licence E40/342 and the southern part of P40/1506 (**Figure 1**). The project is located within the central part of the Norseman-Wiluna greenstone belt and the geology of the area is characterised by large rafts of semi-continuous greenstone stratigraphy within the Mendleyarri monzogranite batholith.

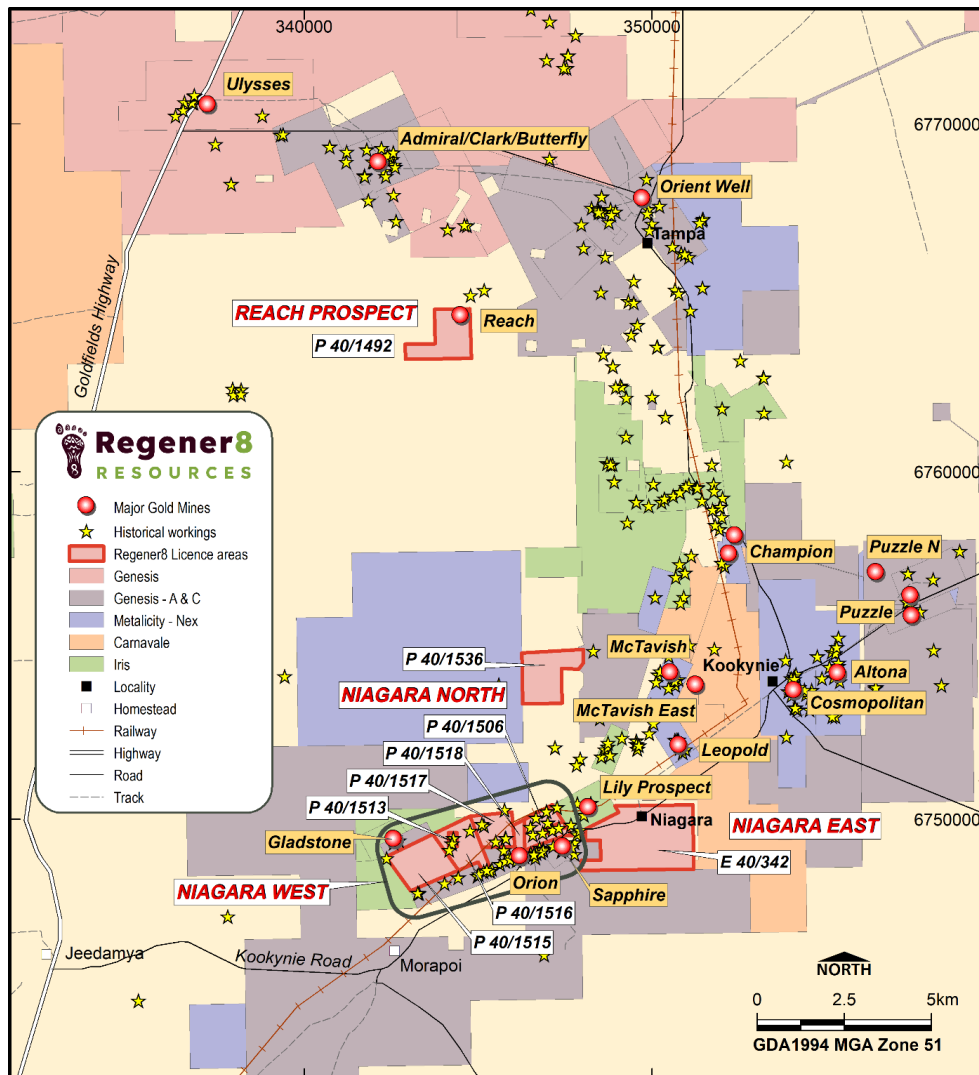


Figure 1: Kookynie Gold Project – Regener8 Resources NL Tenements

On 15 July 2022 the Company announced that Program of Work (PoW) applications had been lodged and approved by the Department of Mines, Industry Regulation and Safety (DMIRS) for the Kookynie Gold Project tenements. The approved PoWs provide scope to carry out comprehensive auger soil geochemical surveys and targeted reverse circulation percussion (RCP) drill testing of key target areas.

In August 2022 the Company announced the receipt of processed results for the airborne geophysical survey over the Kookynie Gold Project.

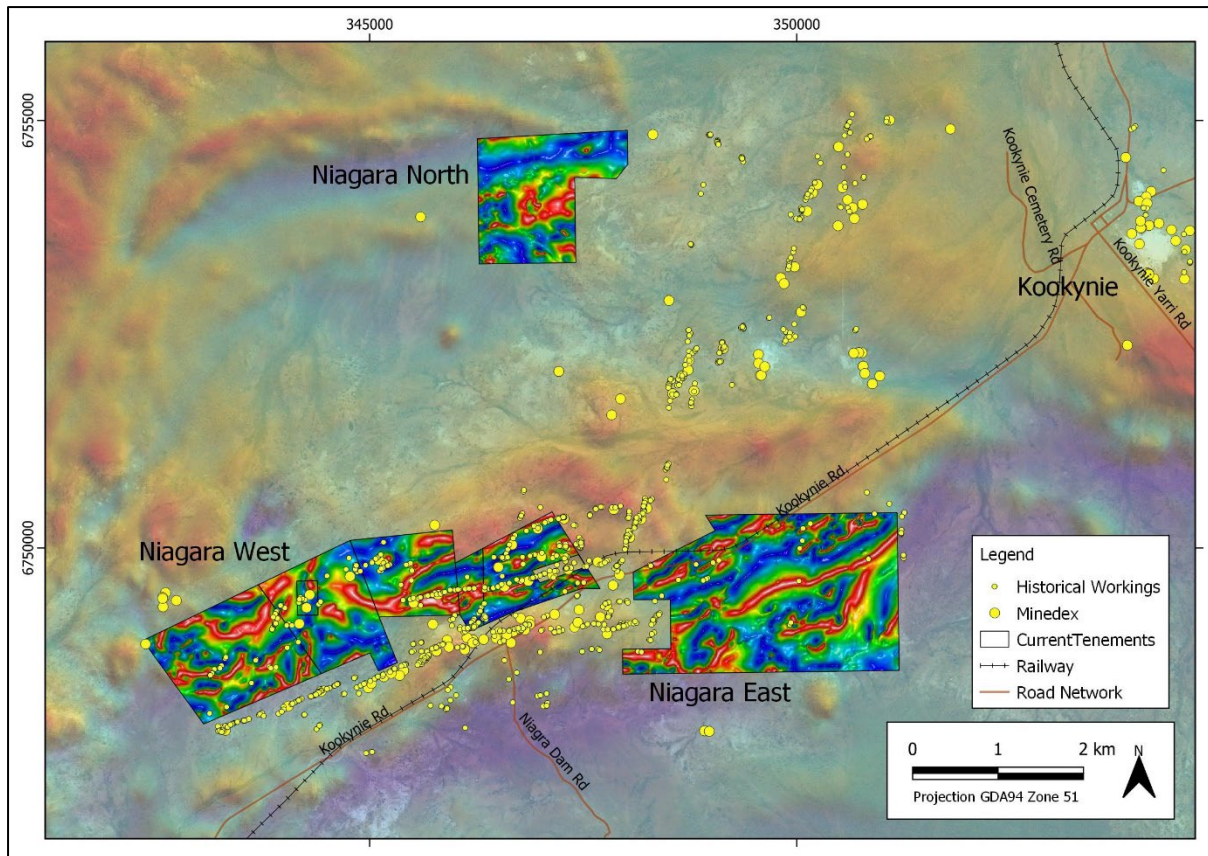


Figure 2: Aeromagnetic survey results (VRMI Band-Pass Tilt Filtered) clipped to Niagara Project tenement areas, overlain on GSWA state-wide magnetic grid and satellite imagery

The new geophysical datasets provided an opportunity to review and revise the interpreted district geology and further the understanding of mineralisation in the region. The data was complemented by an auger soil geochemical program coupled with geological and regolith mapping completed during the period.

The Company safely completed its maiden auger programme at the Niagara West, Niagara North and Tampa-Reach tenements in October 2022. Gyro Australia undertook the augering campaign under the supervision of CSA Global, within schedule and budget, zero safety incidents and in a low impact manner that required no vegetation clearing.

Subsequent to the period, on 31 January 2023 the Company announced the results of 1,174 auger soil samples.

A number of high priority targets for gold mineralisation have been generated from the auger surface sample geochemistry from the Niagara and Tampa Reach Projects. The newly derived targets are not associated with historic shallow mines, and present new opportunities to discover significant gold mineralisation.

Niagara West Highlights

The auger soil results found strongly anomalous gold values and Principal Component Analysis (PCA) clusters (**Figure 3**).

The western part of Niagara West stood out as being strongly anomalous in gold with a maximum value of 0.85ppm Au and well-defined anomaly clusters compared to the eastern part where anomalies are subdued. Importantly, most anomalies are not associated with shallow old workings and, therefore, represent exciting new opportunities for gold discovery.

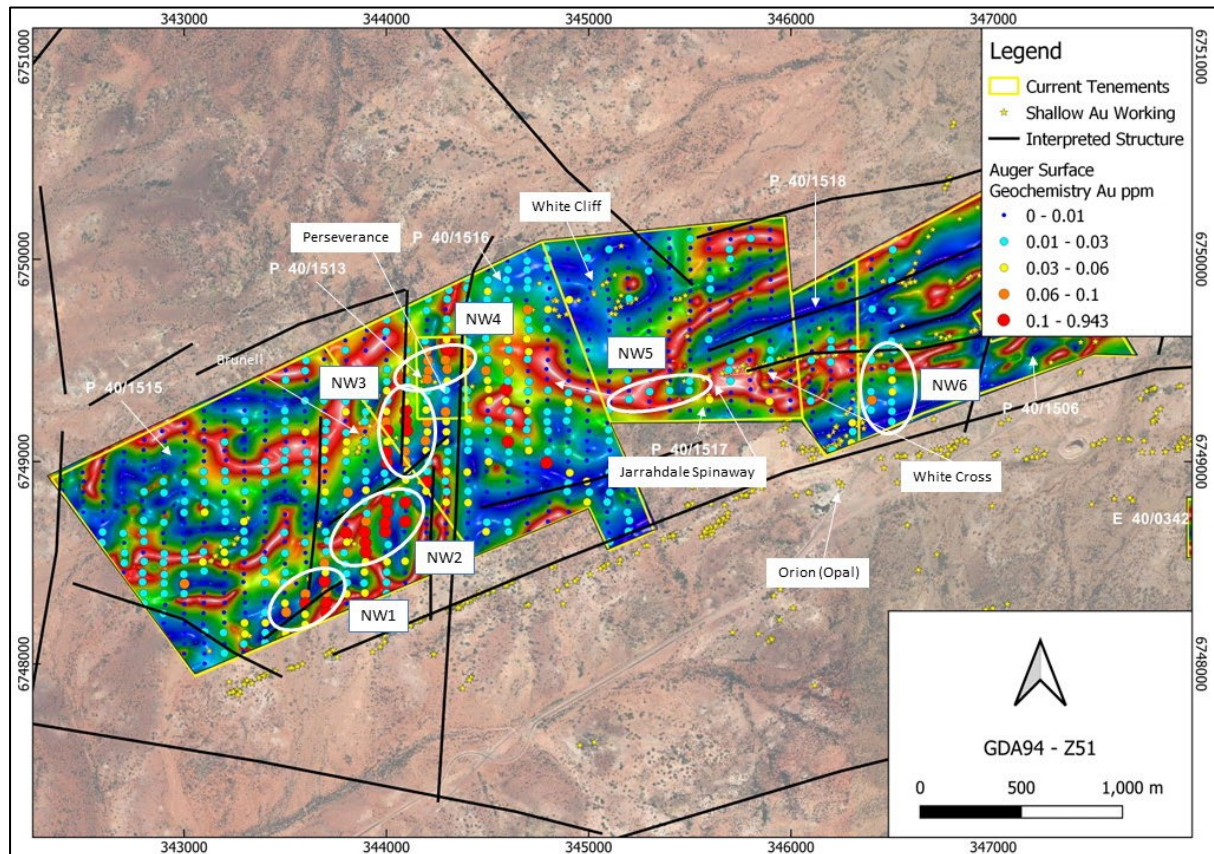


Figure 3: Auger soil geochemistry (Au ppm) for Niagara West overlain a magnetic image (VRMI Band Pass Tilt Filtered)

Niagara North Highlights

Niagara North highlighted three gold anomalies. Anomalies NN1 and NN2 are situated along an interpreted ENE-trending regional fault and anomaly NN3 is located along a NW-trending interpreted fault. Anomaly NN1 contains the sample with the highest Au grade of the program of 0.94 ppm Au. All anomalies extend over a strike length of about 250 m and are located outside areas of transported alluvial sediment cover.

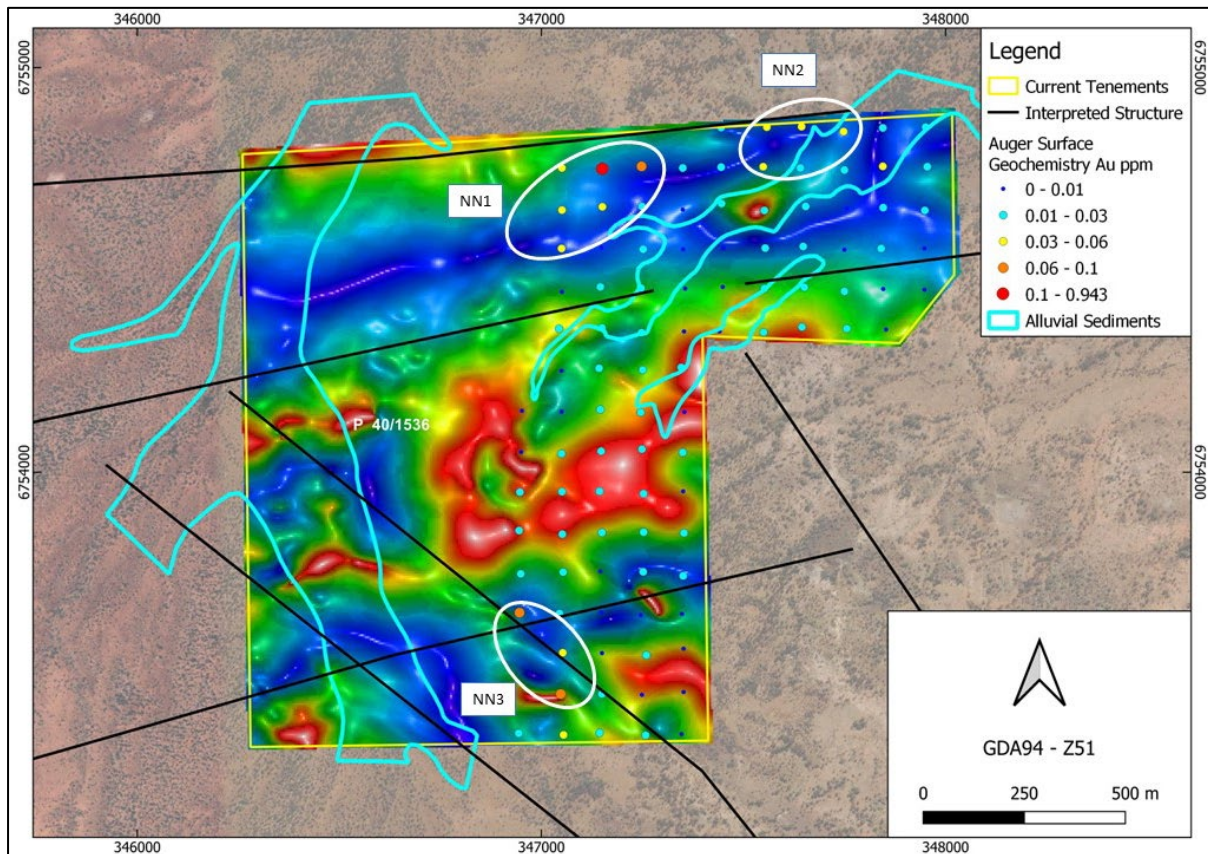


Figure 4: Auger soil geochemistry (Au ppm) for Niagara North overlain a magnetic image (VRMI Band Pass Tilt Filtered).

Tampa-Reach Highlights

Tampa-Reach auger soil results found three developed gold anomaly clusters (**Figure 5**). The anomalies are about 250m in length, W-trending and associated with prominent W-trending magnetic anomalies which are currently interpreted to represent magnetic dykes. The highest gold grade from the auger surface geochemistry survey in Tampa-Reach is 0.15ppm located in anomaly TR3.

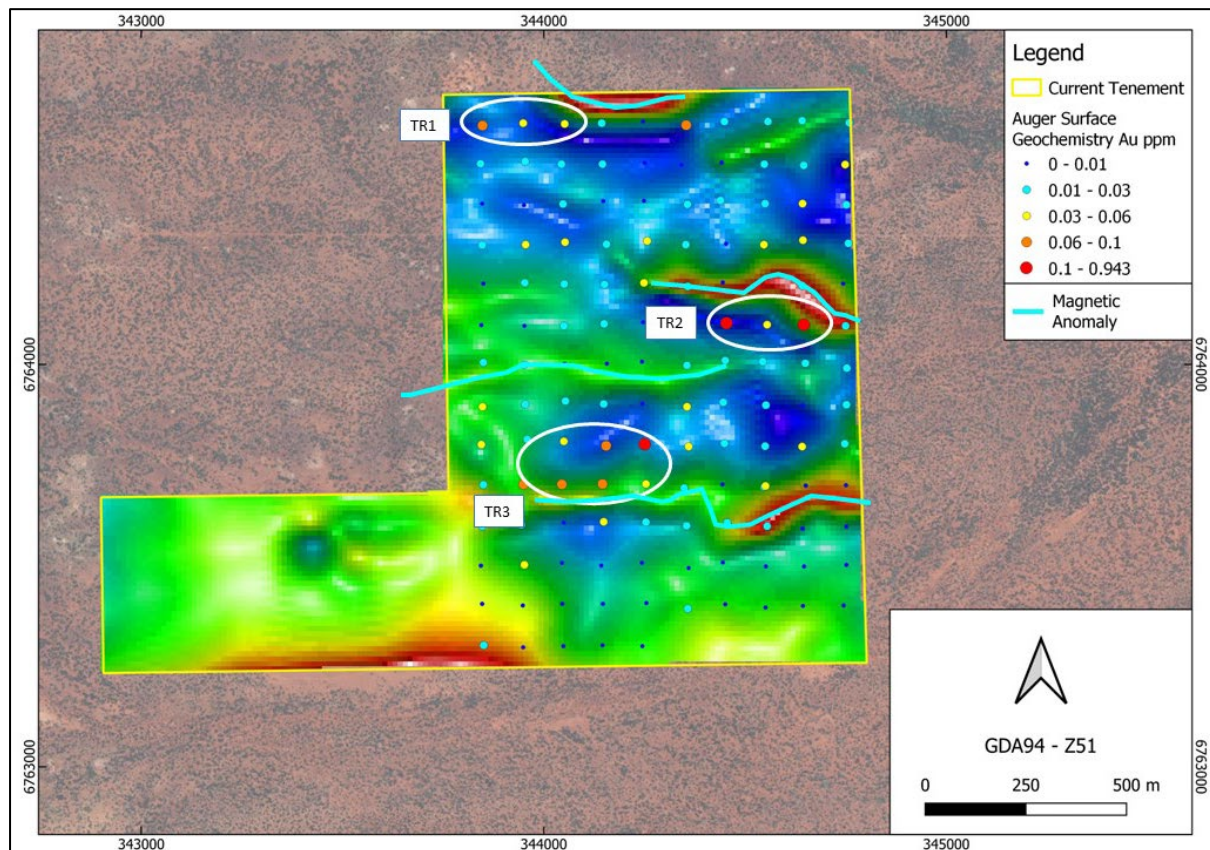


Figure 5: Auger soil geochemistry (Au ppm) for Tampa-Reach overlain a regional magnetic image (VRMI Band Pass Tilt Filtered).

Kookynie Gold Project - Future Work

The auger soil campaign has proved a successful exploration approach that has generated encouraging new geochemical anomalies. Combined with the airborne geophysical survey, regolith mapping and historical workings and drilling, exciting new targets and prospective extensions to existing known mineralised structures have been identified.

Over the coming weeks, target prioritisation and drill planning will occur in preparation for the first drill program anticipated to commence in the following months.

Climate Active Carbon Neutrality Submission

As part of the Company's strategy to traverse lightly on country and become a carbon neutral explorer while driving emission reductions, the Company has applied for Climate Active carbon neutrality certification.

The Climate Active program (<https://www.climateactive.org.au>) is established and run by the Australian Government, enabling companies to assess emissions, plan and enact emission reductions, and become certified for carbon neutrality through offsets where required. The Company has prepared and submitted its application to Climate Active, including purchase and retirement of ACCUs (Australian Carbon Credit Units). The Company anticipates certification will be granted in the coming months.

Corporate Opportunities

The Company continued to perform due diligence on various complementary exploration project opportunities.

Competent Person Statements:

Information in this release that relates to Exploration Results on the Company's mineral assets is based on information compiled by Mr Ian Stockton. Mr Stockton is a full-time employee of CSA Global. Mr Stockton is engaged by Regener8 Resources NL as an independent consultant. Mr Stockton has sufficient experience which is relevant to the style of mineralisation and type of deposit under consideration and to the activity being undertaken to qualify as a Competent Person as defined in the 2012 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves'. Mr Stockton is a Fellow and RPGeo (Exploration) of the AIG and Member of the AusIMM. Mr Stockton consents to the inclusion in this release of the matters based on his information in the form and context in which it appears. Additionally, Mr Stockton confirms that the entity is not aware of any new information or data that materially affects the information contained in the ASX releases referred to in this report.

Matters Subsequent to the end of the Reporting Period

There were no matters arising subsequent to the report period.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out in this interim report.

Signed in accordance with a resolution of the directors



Stephen Foley
Managing Director

Perth, Western Australia
10 March 2023

TENEMENT SCHEDULE AS AT 31 DECEMBER 2022

Tenement	Registered Holder	% Held	Grant Date	Expiry Date	Area	Change during the Quarter
E40/342	Regener8 Resources NL	100	08/05/2015	07/05/2025	2 BL	-
P40/1506	Regener8 Resources NL	100	03/02/2021	02/02/2025	94.07 Ha	-
P40/1513	Regener8 Resources NL	100	03/12/2020	02/12/2024	9.71 Ha	-
P40/1515	Regener8 Resources NL	100	03/02/2021	02/02/2025	182.64 Ha	-
P40/1516	Regener8 Resources NL	100	03/02/2021	02/02/2025	127.67 Ha	-
P40/1517	Regener8 Resources NL	100	03/02/2021	02/02/2025	102.82 Ha	-
P40/1518	Regener8 Resources NL	100	03/12/2020	02/12/2024	24.78 Ha	-
P40/1492	Regener8 Resources NL	100	04/07/2019	03/07/2023	184.00 Ha	-
P40/1536	Regener8 Resources NL	100	09/12/2021	08/12/2025	193.64 Ha	-

The Company confirms that all material assumptions and technical parameters underpinning the exploration results in this report continue to apply and have not materially changed.

To the Board of Directors

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

As lead audit Director for the review of the financial statements of Regener8 Resources NL for the half year ended 31 December 2022, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- any applicable code of professional conduct in relation to the review.

Yours Faithfully,



HALL CHADWICK WA AUDIT PTY LTD



MARK DELAURENTIS CA
Director

Dated 10th day of March 2023
Perth, Western Australia

3. Condensed Statement of Profit or Loss and Other Comprehensive Income

For the period ended 31 December 2022

	Note	31 Dec 2022 \$	24 Nov 2021 to 31 Dec 2021 \$
Revenue from continuing operations			
Other income		35,289	-
Expenses			
Other expenses	2	(246,028)	(4,948)
Share-based payments	7	(23,885)	-
Loss before income tax		(234,624)	(4,948)
Income tax benefit		-	-
Loss attributable to the owners of the Company		(234,624)	(4,948)
Other comprehensive loss			
<i>Items that may be reclassified to profit or loss</i>			
Exchange differences on translation of foreign operations		-	-
Other comprehensive loss for the year, net of tax		-	-
Total comprehensive loss for the year attributable to the owners of Regener8 Resources NL		(234,624)	(4,948)
Loss per share for loss from continuing operations attributable to the ordinary equity holders			
Basic and diluted loss per share		(0.0048)	(4,948.00)

The above condensed statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

4. Condensed Statement of Financial Position

As At 31 December 2022

	Note	31 Dec 2022 \$	30 June 2022 \$
Current assets			
Cash and cash equivalents	3	3,547,034	4,630,367
Other receivables and prepayments		87,293	62,962
Total current assets		3,634,327	4,693,329
Non-current assets			
Exploration and evaluation	5	1,716,326	1,407,113
Total non-current assets		1,716,326	1,407,113
Total assets		5,350,653	6,100,442
Current liabilities			
Trade and other payables	4	67,116	606,166
Total current liabilities		67,116	606,166
Total liabilities		67,116	606,166
Net assets		5,283,537	5,494,276
Equity			
Issued capital	6	5,651,995	5,651,995
Reserves		246,794	222,909
Accumulated losses		(615,252)	(380,628)
Total equity		5,283,537	5,494,276

The above condensed statement of financial position should be read in conjunction with the accompanying notes.

5. Condensed Statement of Changes in Equity

For the period ended 31 December 2022

	Issued Capital \$	Reserves \$	Accumulated Losses \$	Total Equity \$
As at 24 November 2021	-	-	-	-
Loss for the period	-	-	(4,948)	(4,948)
Other comprehensive loss	-	-	-	-
Total comprehensive loss for the period	-	-	(4,948)	(4,948)
Transactions with owners in their capacity as owners				
Shares issued during the period	-	-	-	-
Share issue expenses	-	-	-	-
As at 31 December 2021	-	-	(4,948)	(4,948)
As at 1 July 2022	5,651,995	222,909	(380,628)	5,494,276
Loss for the period	-	-	(234,624)	(234,624)
Other comprehensive loss	-	-	-	-
Total comprehensive loss for the period	-	-	(234,624)	(234,624)
Transactions with owners in their capacity as owners				
Shares issued during the period	-	-	-	-
Share issue expenses	-	-	-	-
Share based payment	-	23,885	-	23,885
As at 31 December 2022	5,651,995	246,794	(615,252)	5,283,537

The above condensed statement of changes in equity should be read in conjunction with the accompanying notes.

6. Condensed Statement of Cash Flows

For the period ended 31 December 2022

	Note	31 Dec 2022 \$	24 Nov 2021 to 31 Dec 2021 \$
Cash flows from operating activities			
Payments in the normal course of business		(262,909)	-
Payments for exploration and evaluation		(76,058)	-
Interest received		2,774	-
Net cash (used in) operating activities		(336,193)	-
Cash flows from investing activities			
Payments to acquire tenements		(150,000)	-
Payments for exploration and evaluation expenditure		(331,760)	-
Net cash (used in) investing activities		(481,760)	-
Cash flows from financing activities			
Proceeds from issue of shares		-	-
Money received for shares not yet issued		-	25,000
Share issue costs		(265,380)	-
Net cash generated from financing activities		(265,380)	25,000
Net increase in cash and cash equivalents		(1,083,333)	25,000
Cash and cash equivalents at the beginning of the period		4,630,367	-
Net cash and cash equivalents at the year	3	3,547,034	25,000

The above condensed statement of cash flows should be read in conjunction with the accompanying notes.

7. Notes to the Financial Statements

For the period ended 31 December 2022

1. SEGMENT INFORMATION

Management has determined that the Group has one reportable segments, being exploration of:

- the Kookynie Gold Project in Western Australia.

On 22 June 2022, the Company purchased tenements from GTI Energy Ltd, being the Kookynie Gold Project. Prior to the acquisition of the project, for the period ended 31 December 2021, Management has determined that the Company has no reportable segments.

This determination is based on the internal reports that are reviewed and used by the Board (chief operating decision maker) in assessing performance and determining the allocation of resources. The Board monitors the Group based on actual versus budgeted expenditure incurred by segment. This internal reporting framework is the most relevant to assist the Board with making decisions regarding the Group and its ongoing activities, while also taking into consideration the results that has been performed to date.

	Revenue from external sources \$	Reportable segment profit/(loss) \$	Reportable segment assets ⁽¹⁾ \$	Reportable segment liabilities \$
<i>For half-year ended 31 December 2022</i>				
Exploration – Kookynie Gold Project				
Exploration activity	-	-	1,736,326	(5,423)
Corporate activities	35,289	(234,624)	3,614,327	(61,693)
Total	35,289	(234,624)	5,350,653	(67,116)
<i>For half-year 31 December 2021</i>				
Exploration – Kookynie Gold Project				
Exploration activity	-	-	1,407,113	(161,989)
Corporate activities	-	(4,948)	4,693,329	(444,177)
Total	-	(4,948)	6,100,442	(606,166)
<i>For year ended 30 June 2022</i>				
Exploration – Kookynie Gold Project				
Exploration activity	-	-	1,407,113	(161,989)
Corporate activities	-	(4,948)	4,693,329	(444,177)
Total	-	(4,948)	6,100,442	(606,166)

¹ Corporate activities include cash held of \$3,547,034 for the period ended 31 December 2022.
Corporate activities include cash held of \$4,630,367 for the period ended 30 June 2022.

2. OTHER EXPENSES

	31 December 2022 \$	31 December 2021 \$
(Loss)/Profit before income tax includes the following specific items:		
Administrative expenses		
Advisory Costs	51,918	-
Compliance Costs	22,153	4,948
Consultants	68,306	-
Employee benefits expense	82,497	-
Other administrative expenses	21,154	-
	246,028	4,948

3. CASH AND CASH EQUIVALENTS

	31 December 2022 \$	30 June 2022 \$
Cash at bank and on hand	3,547,034	4,630,367

4. TRADE AND OTHER PAYABLES

	31 December 2022 \$	30 June 2022 \$
Trade payables	30,991	385,161
Other payables and accruals	36,125	71,005
Payable for the acquisition of Kookynie Gold Project	-	150,000
	67,116	606,166

Trade and other payables are normally settled within 30 days from receipt of invoice. All amounts recognised as trade and other payables are expected to settle within 12 months.

The carrying value of trade and other payables are assumed to be the same as their fair value, due to their short-term nature.

5. EXPLORATION AND EVALUATION

	Note	31 December 2022 \$	30 June 2022 \$
Opening balance		1,407,113	-
Claim acquisition cost – Kookynie Gold Project		-	1,372,000
Exploration expenditure incurred ⁽¹⁾		309,213	35,113
Balance at period end		1,716,326	1,407,113

1 Exploration expenditure includes a portion of Directors and employee benefits expense where the eligibility criteria under AASB 6 have been met.

Significant accounting estimates and assumptions

Impairment of capitalised exploration and evaluation expenditure

The future recoverability of capitalised exploration and evaluation expenditure is dependent on a number of factors, including whether the Group decides to exploit the related lease itself or, if not, whether it successfully recovers the related exploration and evaluation asset through sale.

Factors that could impact the future recoverability include the level of reserves and resources, future technological changes, costs of drilling and production, production rates, future legal changes (including changes to environmental restoration obligations) and changes to commodity prices.

Significant accounting judgement

Capitalisation of exploration and evaluation expenditure

The Group has capitalised significant exploration and evaluation expenditure on the basis that this is expected to be recouped through future successful development (or alternatively sale) of the areas of interest concerned or on the basis that it is not yet possible to assess whether it will be recouped.

6. ISSUED CAPITAL

	31 December 2022 Shares	30 June 2022 Shares	31 December 2022 \$	30 June 2022 \$
Fully paid ordinary shares	31,502,501	31,502,501	5,567,620	5,567,620
Partly paid ordinary shares	16,875,000	16,875,000	84,375	84,375
			5,651,995	5,651,995

Fully paid ordinary shares

There have been no movements in fully paid ordinary shares during the period.

Partly paid ordinary shares

There have been no movements in partly paid ordinary shares during the period.

7. SHARE-BASED PAYMENTS

Share-based payment transactions are recognised at fair value in accordance with AASB 2.

The total movement arising from share-based payment transactions recognised during the half-year were as follows:

	31 December 2022 \$	30 June 2022 \$
As part of share-based payments expense		
Performance rights	23,885	909
	23,885	909

During the half-year, the Group had the following share-based payments:

(a) Performance rights

Each performance right will vest as an entitlement to one fully paid ordinary share upon achievement of certain performance milestones. If the performance milestones are not met, the performance rights will lapse, and the eligible participant will have no entitlement to any shares.

Performance rights are not listed and carry no dividend or voting rights. Upon exercise each performance right is convertible into one fully paid ordinary share to rank pari passu in all respects with existing fully paid ordinary shares.

Movement in the performance rights for the current period is shown below:

Grant date	Expiry date	Exercise price	Balance at start of the period	Granted during the period	Converted during the period	Cancelled during the period	Balance at period end	Vested at period end
22-Jun-22	21-Jun-27	-	1,500,000	-	-	-	1,500,000	-
23-Jun-22	05-Jul-27	-	1,500,000	-	-	-	1,500,000	-
Total			3,000,000	-	-	-	3,000,000	-

The weighted average remaining contractual life of performance rights outstanding at 31 December 2022 was 4.50 years.

Performance rights granted on 23 June 2022 were issued to Directors and future Directors. The performance rights were split equally across three tranches and will convert into Shares on a 1:1 basis subject to the satisfaction of any of the Milestone as set out below:

- Class A Performance Rights vesting upon the later of the date that the Shares have a 20-day VWAP of at least \$0.30 and the date that is 12 months after ASX admission date;
- Class B Performance Rights vesting upon the later of the date that the Shares have a 20-day VWAP of at least \$0.40 and the date that is 24 months after ASX admission date; and
- Class C Performance Rights vesting upon the later of the date that the Shares have a 20-day VWAP of at least \$0.50 and the date that is 36 months after ASX admission date.

7. SHARE-BASED PAYMENTS (continued)

Key inputs used in the fair value calculation of the performance rights which have been granted during the period ended 30 June 2022 were as follows:

Inputs	Class A	Class B	Class C
Number of performance rights	500,000	500,000	500,000
Share price at issue date	\$0.20	\$0.20	\$0.20
Exercise price	\$nil	\$nil	\$nil
Share price targets	\$0.30	\$0.40	\$0.50
Consecutive days price must remain above target	20 days	20 days	20 days
Term	5 years	5 years	5 years
Performance measurement	5 years	5 years	5 years
Volatility	100%	100%	100%
Risk free rate	2.00%	2.00%	2.00%
Dividend Yield	-	-	-
Fair value	\$0.1545	\$0.1606	\$0.1621
Total fair value	\$77,250	\$80,313	\$81,026
Model	Hybrid ESO Model	Hybrid ESO Model	Hybrid ESO Model
Vesting conditions	12 months	24 months	36 months

As at 31 December 2022, management believe that all other performance and service hurdles will be met and accordingly have recognised a share-based payment expense over the respective vesting periods.

The total performance rights expense arising from performance rights recognised during the reporting period as part of share-based payment expense were as follows:

	31 December 2022 \$	30 June 2022 \$
Performance rights expense	23,885	909

8. DIVIDENDS

No dividends have been declared or paid for the period ended 31 December 2022 (31 December 2021: nil).

9. CONTINGENCIES

There have been no changes to the contingent assets or liabilities as disclosed in the annual report for the period ended 30 June 2022.

10. COMMITMENTS

There have been no changes to commitments as disclosed in the annual report for the period ended 30 June 2022.

11. RELATED PARTY TRANSACTIONS

Payment of fees

Mr Robert Boston, Non-Executive Director, is a Director of RAB Nominees Pty Ltd ATFT RAB Family Trust which received Mr Boston's Director fees during the period. At period end the Company had an outstanding accrual \$27,625 (ex GST).

Mr Petar Tomasevic, Non-Executive Director, is a Director of Cattaro Capital Partners Pty Ltd which received Mr Tomasevic's Director fees during the period. At year end the Company had no outstanding amounts.

Transactions with related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. Other than the items noted above there have been no changes to related party transactions since the last annual reporting date, 30 June 2022.

12. EVENTS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

There have been no events of a material nature or transaction, that have arisen since period end and the date of this report that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or its state of affairs.

13. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This condensed consolidated interim financial report for the half-year reporting period ended 31 December 2022 has been prepared in accordance with the requirements of Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Act 2001.

This interim report does not include all the notes of the type normally included in an annual financial report and therefore cannot be expected to provide a full understanding of financial performance, financial position and financing and investing activities of the consolidated entity as full year financial statements. Accordingly, this report is to be read in conjunction with the annual report for the period ended 30 June 2022 and any public announcements made by Regener8 Resources NL during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The accounting policies adopted are consistent with those of the previous financial period and corresponding interim reporting period.

New and amended standards adopted by the group.

No new or amended standards became applicable for the current reporting period. The group did not have to change its accounting policies or make retrospective adjustments as a result of adopting these standards.

8. Directors' Declaration

In the Directors' opinion:

1. the financial statements, and accompanying notes set out above, are in accordance with the Corporations Act 2001 and:
 - (a) complying with Australian Accounting Standards AASB 134 Interim Financial Reporting and the Corporations Regulations 2001; and
 - (b) giving a true and fair view of the Entity's financial position as at 31 December 2022 and its performance for the period ended on that date.
2. there are reasonable grounds to believe that the Entity will be able to pay its debts as and when they become due and payable;

Signed in accordance with a resolution of the Directors made pursuant to section 295(5) of the Corporations Act 2001.

On behalf of the Directors

This declaration is made in accordance with a resolution of the Board of Directors.



Stephen Foley

Executive Director

Perth, Western Australia

10 March 2023

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF REGENER8 RESOURCES NL

Conclusion

We have reviewed the accompanying half-year financial report of Regener8 Resources NL ("the Company") which comprises the statement of financial position as at 31 December 2022, the condensed statement of profit or loss and other comprehensive income, condensed statement of changes in equity and condensed statement of cash flows for the half-year ended on that date, a summary of significant accounting policies and other selected explanatory notes, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Regener8 Resources NL does not comply with the *Corporations Act 2001* including:

- a. Giving a true and fair view of the Company's financial position as at 31 December 2022 and of its performance for the half-year ended on that date; and
- b. Complying with Accounting Standard AASB 134: *Interim Financial Reporting* and *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001* which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's review report.

Responsibility of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Company's financial position as at 31 December 2022 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

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



HALL CHADWICK WA AUDIT PTY LTD



MARK DELAURENTIS CA
Director

Dated 10th day of March 2023
Perth, Western Australia

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