

Appendix 5B

Mining exploration entity and oil and gas exploration entity quarterly report

Name of entity

S2 Resources Ltd

ABN

18 606 128 090

Quarter ended ("current quarter")

30 September 2017

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	(769)	(769)
	(b) development	-	-
	(c) production	-	-
	(d) staff costs*	(600)	(600)
	(e) administration and corporate costs	(383)	(383)
1.3	Dividends received (see note 3)	-	-
1.4	Interest received	67	67
1.5	Interest and other costs of finance paid	(2)	(2)
1.6	Income taxes paid	-	-
1.7	Research and development refunds	-	-
1.8	Other	-	-
1.9	Net cash from / (used in) operating activities	(1,687)	(1,687)

* includes pre-resource exploration expenditure of \$403k.

2.	Cash flows from investing activities		
2.1	Payments to acquire:		
	(a) property, plant and equipment	(3)	(3)
	(b) tenements (see item 10)	(160)	(160)
	(c) investments	-	-

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (3 months) \$A'000
	(d) other non-current assets	-	-
2.2	Proceeds from the disposal of:		
	(a) property, plant and equipment	-	-
	(b) tenements (see item 10)	-	-
	(c) investments	-	-
	(d) 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	(163)	(163)

3.	Cash flows from financing activities		
3.1	Proceeds from issues of shares	-	-
3.2	Proceeds from issue of convertible notes	-	-
3.3	Proceeds from exercise of share options	-	-
3.4	Transaction costs related to issues of shares, convertible notes or options	-	-
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 – net payments for cash backed guarantees	-	-
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	17,501	17,501
4.2	Net cash from / (used in) operating activities (item 1.9 above)	(1,687)	(1,687)

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (3 months) \$A'000
4.3	Net cash from / (used in) investing activities (item 2.6 above)	(163)	(163)
4.4	Net cash from / (used in) financing activities (item 3.10 above)	-	-
4.5	Effect of movement in exchange rates on cash held	(28)	(28)
4.6	Cash and cash equivalents at end of period	15,623	15,623

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	7,623	7,623
5.2	Call deposits	8,000	8,000
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)	15,623	15,623

6. Payments to directors of the entity and their associates

6.1 Aggregate amount of payments to these parties included in item 1.2

6.2 Aggregate amount of cash flow from loans to these parties included in item 2.3

6.3 Include below any explanation necessary to understand the transactions included in items 6.1 and 6.2

**Current quarter
\$A'000**

131

-

Salaries and fees paid to directors in the quarter including superannuation.

7. Payments to related entities of the entity and their associates

**Current quarter
\$A'000**

7.1 Aggregate amount of payments to these parties included in item 1.2

-

7.2 Aggregate amount of cash flow from loans to these parties included in item 2.3

-

7.3 Include below any explanation necessary to understand the transactions included in items 7.1 and 7.2

N/A

8. Financing facilities available

Add notes as necessary for an understanding of the position

**Total facility amount
at quarter end
\$A'000**

**Amount drawn at
quarter end
\$A'000**

8.1 Loan facilities

-

-

8.2 Credit standby arrangements

-

-

8.3 Other (please specify)

-

-

8.4 Include below a description of each facility above, including the lender, interest rate and whether it is secured or unsecured. If any additional facilities have been entered into or are proposed to be entered into after quarter end, include details of those facilities as well.

N/A

9. Estimated cash outflows for next quarter

\$A'000

9.1 Exploration and evaluation

1,400

9.2 Development

-

9.3 Production

-

9.4 Staff costs

600

9.5 Administration and corporate costs

300

9.6 Other (provide details if material)

-

9.7 Total estimated cash outflows

2,300

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10.	Changes in tenements (items 2.1(b) and 2.2(b) above)	Tenement reference and location	Nature of interest	Interest at beginning of quarter	Interest at end of quarter
10.1	Interests in mining tenements and petroleum tenements lapsed, relinquished or reduced	<u>Scandinavian Tenements</u> <i>Finland Reservations (100% S2)</i> Siila Silmä	Lapsed Lapsed	100% 100%	0% 0%
10.2	Interests in mining tenements and petroleum tenements acquired or increased	<u>Scandinavian Tenements</u> <i>Finland Reservations (100% S2)</i> Pahasvuoma <i>Finland Exploration Licences (100% S2)</i> Pikkulaki Hanhijärvi <i>Sweden Exploration Licences (100% S2)</i> Laxselmyran nr 406 Käringträsk nr 401	Application Application Application Granted Application	0% 0% 0% 0% 0%	0% 0% 0% 100% 0%

<u>Nevada Tenements</u>				
<i>South Roberts claims</i>				
RW-182 NMC1029854	Granted	0%	Earning 70%	
RW-184 NMC1029853	Granted	0%	Earning 70%	
RW-186 NMC1029852	Granted	0%	Earning 70%	
RW-188 NMC1029851	Granted	0%	Earning 70%	
RW-190 NMC1029850	Granted	0%	Earning 70%	
RW-192 NMC1029849	Granted	0%	Earning 70%	
RW-194 NMC1029848	Granted	0%	Earning 70%	
RW-196 NMC1029847	Granted	0%	Earning 70%	
RW-198 NMC1029846	Granted	0%	Earning 70%	
RW-215 NMC1029829	Granted	0%	Earning 70%	
RW-216 NMC1029828	Granted	0%	Earning 70%	
RW-217 NMC1029827	Granted	0%	Earning 70%	
RW-218 NMC1029826	Granted	0%	Earning 70%	
RW-219 NMC1029825	Granted	0%	Earning 70%	
RW-220 NMC1029824	Granted	0%	Earning 70%	
RW-221 NMC1029823	Granted	0%	Earning 70%	
RW-222 NMC1029822	Granted	0%	Earning 70%	
RW-223 NMC1029821	Granted	0%	Earning 70%	
RW-224 NMC1029820	Granted	0%	Earning 70%	
RW-225 NMC1029819	Granted	0%	Earning 70%	
RW-226 NMC1029885	Granted	0%	Earning 70%	
RW-227 NMC1029884	Granted	0%	Earning 70%	
RW-228 NMC1029883	Granted	0%	Earning 70%	
RW-229 NMC1029882	Granted	0%	Earning 70%	
RW-230 NMC1029881	Granted	0%	Earning 70%	
RW-231 NMC1029880	Granted	0%	Earning 70%	
RW-232 NMC1029879	Granted	0%	Earning 70%	
RW-233 NMC1029878	Granted	0%	Earning 70%	
RW-234 NMC1029818	Granted	0%	Earning 70%	
SR-1 NMC1080648	Granted	0%	Earning 70%	
SR-2 NMC1080649	Granted	0%	Earning 70%	
SR-3 NMC1080650	Granted	0%	Earning 70%	
SR-4 NMC1080651	Granted	0%	Earning 70%	
SR-5 NMC1080652	Granted	0%	Earning 70%	
SR-6 NMC1080653	Granted	0%	Earning 70%	
SR-7 NMC1080654	Granted	0%	Earning 70%	
SR-8 NMC1080655	Granted	0%	Earning 70%	

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SR-9 NMC1080656	Granted	0%	Earning 70%
SR-10 NMC1080657	Granted	0%	Earning 70%
SR-11 NMC1080658	Granted	0%	Earning 70%
SR-12 NMC1080659	Granted	0%	Earning 70%
SR-13 NMC1080660	Granted	0%	Earning 70%
SR-14 NMC1080661	Granted	0%	Earning 70%
SR-15 NMC1080662	Granted	0%	Earning 70%
SR-16 NMC1080663	Granted	0%	Earning 70%
SR-17 NMC1080664	Granted	0%	Earning 70%
SR-18 NMC1080665	Granted	0%	Earning 70%
SR-19 NMC1080666	Granted	0%	Earning 70%
SR-20 NMC1080667	Granted	0%	Earning 70%
SR-21 NMC1080668	Granted	0%	Earning 70%
SR-22 NMC1080669	Granted	0%	Earning 70%
SR-23 NMC1080670	Granted	0%	Earning 70%
SR-24 NMC1080671	Granted	0%	Earning 70%
SR-25 NMC1080672	Granted	0%	Earning 70%
SR-26 NMC1080673	Granted	0%	Earning 70%
SR-27 NMC1080674	Granted	0%	Earning 70%
SR-28 NMC1080675	Granted	0%	Earning 70%
SR-29 NMC1080676	Granted	0%	Earning 70%
SR-30 NMC1080677	Granted	0%	Earning 70%
SR-31 NMC1080678	Granted	0%	Earning 70%
SR-32 NMC1080679	Granted	0%	Earning 70%
SR-33 NMC1080680	Granted	0%	Earning 70%
SR-34 NMC1080681	Granted	0%	Earning 70%
SR-37 NMC1080684	Granted	0%	Earning 70%
SR-38 NMC1080685	Granted	0%	Earning 70%
SR-40 NMC1080687	Granted	0%	Earning 70%
SR-41 NMC1080688	Granted	0%	Earning 70%
SR-42 NMC1080689	Granted	0%	Earning 70%
SR-43 NMC1080690	Granted	0%	Earning 70%
SR-44 NMC1080691	Granted	0%	Earning 70%
SR-45 NMC1080692	Granted	0%	Earning 70%
SR-46 NMC1080693	Granted	0%	Earning 70%
SR-47 NMC1080694	Granted	0%	Earning 70%
SR-48 NMC1080695	Granted	0%	Earning 70%
SR-49 NMC1080696	Granted	0%	Earning 70%
SR-50 NMC1080697	Granted	0%	Earning 70%
SR-51 NMC1080698	Granted	0%	Earning 70%
SR-53 NMC1080700	Granted	0%	Earning 70%
SR-54 NMC1080701	Granted	0%	Earning 70%

	SR-55 NMC1080702	Granted	0%	Earning 70%
	SR-56 NMC1080703	Granted	0%	Earning 70%
	SR-57 NMC1080704	Granted	0%	Earning 70%
	SR-58 NMC1080705	Granted	0%	Earning 70%
	SR-59 NMC1080706	Granted	0%	Earning 70%
	SR-60 NMC1080707	Granted	0%	Earning 70%
	SR-61 NMC1080708	Granted	0%	Earning 70%
	SR-62 NMC1080709	Granted	0%	Earning 70%
	SR-63 NMC1080710	Granted	0%	Earning 70%
	SR-64 NMC1080711	Granted	0%	Earning 70%
	<i>Pluto claims</i>			
	Pluto 1 NMC1098837	Granted	0%	Earning 70%
	Pluto 2 NMC1098838	Granted	0%	Earning 70%
	Pluto 3 NMC1098839	Granted	0%	Earning 70%
	Pluto 4 NMC1098840	Granted	0%	Earning 70%
	Pluto 5 NMC1098841	Granted	0%	Earning 70%
	Pluto 6 NMC1098842	Granted	0%	Earning 70%
	Pluto 7 NMC1098843	Granted	0%	Earning 70%
	Pluto 8 NMC1098844	Granted	0%	Earning 70%
	Pluto 9 NMC1098845	Granted	0%	Earning 70%
	Pluto 10 NMC1098846	Granted	0%	Earning 70%
	Pluto 11 NMC1108192	Granted	0%	Earning 70%
	Pluto 12 NMC1108193	Granted	0%	Earning 70%
	Pluto 13 NMC1108194	Granted	0%	Earning 70%
	Pluto 14 NMC1108195	Granted	0%	Earning 70%
	Pluto 15 NMC1108196	Granted	0%	Earning 70%
	Pluto 16 NMC1108197	Granted	0%	Earning 70%
	Pluto 17 NMC1108198	Granted	0%	Earning 70%
	Pluto 18 NMC1108199	Granted	0%	Earning 70%
	Pluto 19 NMC1108200	Granted	0%	Earning 70%
	Pluto 20 NMC1108201	Granted	0%	Earning 70%
	Pluto 21 NMC1108202	Granted	0%	Earning 70%
	Pluto 22 NMC1108203	Granted	0%	Earning 70%
	Pluto 23 NMC1108204	Granted	0%	Earning 70%
	Pluto 24 NMC1108205	Granted	0%	Earning 70%
	Pluto 25 NMC1108206	Granted	0%	Earning 70%
	Pluto 26 NMC1108207	Granted	0%	Earning 70%
	Landsgold #1R NMC1149184	Granted	0%	Earning 70%

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	Pluto 27 NMC1150089	Granted	0%	Earning 70%
	Pluto 28 NMC1150090	Granted	0%	Earning 70%
	Pluto 29 NMC1150091	Granted	0%	Earning 70%
	Pluto 30 NMC1150092	Granted	0%	Earning 70%
	Pluto 31 NMC1150093	Granted	0%	Earning 70%
	Pluto 32 NMC1150094	Granted	0%	Earning 70%
	Pluto 33 NMC1150095	Granted	0%	Earning 70%
	Pluto 34 NMC1150096	Granted	0%	Earning 70%
	Pluto 35 NMC1150097	Granted	0%	Earning 70%
	Pluto 36 NMC1150098	Granted	0%	Earning 70%
	Pluto 37 NMC1150099	Granted	0%	Earning 70%
	Pluto 38 NMC1150100	Granted	0%	Earning 70%
	Pluto 39 NMC1150101	Granted	0%	Earning 70%
	Pluto 40 NMC1150102	Granted	0%	Earning 70%
	Pluto 41 NMC1150103	Granted	0%	Earning 70%
	Pluto 42 NMC1150104	Granted	0%	Earning 70%
	Pluto 43 NMC1150105	Granted	0%	Earning 70%
	Pluto 44 NMC1150106	Granted	0%	Earning 70%
	Pluto 45 NMC1150107	Granted	0%	Earning 70%
	Pluto 46 NMC1150108	Granted	0%	Earning 70%
	Pluto 47 NMC1150109	Granted	0%	Earning 70%
	Pluto 48 NMC1150110	Granted	0%	Earning 70%
	Pluto 49 NMC1150111	Granted	0%	Earning 70%
	Pluto 50 NMC1150112	Granted	0%	Earning 70%
	Pluto 51 NMC1150113	Granted	0%	Earning 70%
	Pluto 52 NMC1150114	Granted	0%	Earning 70%
	Pluto 53 NMC1150115	Granted	0%	Earning 70%
	Pluto 54 NMC1150116	Granted	0%	Earning 70%
	Pluto 55 NMC1150117	Granted	0%	Earning 70%
	Pluto 56 NMC1150118	Granted	0%	Earning 70%
	Pluto 57 NMC1150119	Granted	0%	Earning 70%
	Pluto 58 NMC1150120	Granted	0%	Earning 70%
	Pluto 59 NMC1150121	Granted	0%	Earning 70%
	Pluto 60 NMC1150122	Granted	0%	Earning 70%
	Pluto 61 NMC1150123	Granted	0%	Earning 70%
	Pluto 62 NMC1150124	Granted	0%	Earning 70%
	Pluto 63 NMC1150125	Granted	0%	Earning 70%
	Pluto 64 NMC1150126	Granted	0%	Earning 70%
	Pluto 65 NMC1150127	Granted	0%	Earning 70%

	<i>Ecru claims</i>			
	Ecru 1 NMC1098847	Granted	0%	Earning 70%
	Ecru 2 NMC1098848	Granted	0%	Earning 70%
	Ecru 3 NMC1098849	Granted	0%	Earning 70%
	Ecru 4 NMC1098850	Granted	0%	Earning 70%
	Ecru 5 NMC1098851	Granted	0%	Earning 70%
	Ecru 6 NMC1098852	Granted	0%	Earning 70%
	Ecru 7 NMC1098853	Granted	0%	Earning 70%
	Ecru 8 NMC1098854	Granted	0%	Earning 70%
	Ecru 9 NMC1098855	Granted	0%	Earning 70%
	Ecru 10 NMC1098856	Granted	0%	Earning 70%
	Ecru 11 NMC1098857	Granted	0%	Earning 70%
	Ecru 12 NMC1098858	Granted	0%	Earning 70%
	Ecru 13 NMC1098859	Granted	0%	Earning 70%
	Ecru 14 NMC1098860	Granted	0%	Earning 70%
	Ecru 15 NMC1098861	Granted	0%	Earning 70%
	Ecru 16 NMC1098862	Granted	0%	Earning 70%
	Ecru 17 NMC1098863	Granted	0%	Earning 70%
	Ecru 18 NMC1098864	Granted	0%	Earning 70%
	Ecru 19 NMC1098865	Granted	0%	Earning 70%
	Ecru 20 NMC1098866	Granted	0%	Earning 70%
	Ecru 21 NMC1098867	Granted	0%	Earning 70%
	Ecru 22 NMC1098868	Granted	0%	Earning 70%
	Ecru 23 NMC1098869	Granted	0%	Earning 70%
	Ecru 24 NMC1098870	Granted	0%	Earning 70%
	Ecru 25 NMC1098871	Granted	0%	Earning 70%
	Ecru 26 NMC1098872	Granted	0%	Earning 70%
	Ecru 27 NMC1098873	Granted	0%	Earning 70%
	Ecru 28 NMC1098874	Granted	0%	Earning 70%
	Ecru 29 NMC1098875	Granted	0%	Earning 70%
	Ecru 30 NMC1098876	Granted	0%	Earning 70%
	Ecru 31 NMC1098877	Granted	0%	Earning 70%
	Ecru 32 NMC1098878	Granted	0%	Earning 70%
	Ecru 33 NMC1098879	Granted	0%	Earning 70%
	Ecru 34 NMC1098880	Granted	0%	Earning 70%
	Ecru 35 NMC1098881	Granted	0%	Earning 70%
	Ecru 36 NMC1098882	Granted	0%	Earning 70%
	Ecru 37 NMC1098883	Granted	0%	Earning 70%
	Ecru 38 NMC1098884	Granted	0%	Earning 70%
	Ecru 39 NMC1098885	Granted	0%	Earning 70%

Appendix 5B

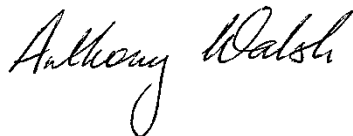
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Ecru 40 NMC1098886	Granted	0%	Earning 70%
Ecru 41 NMC1098887	Granted	0%	Earning 70%
Ecru 42 NMC1098888	Granted	0%	Earning 70%
Ecru 43 NMC1098889	Granted	0%	Earning 70%
Ecru 44 NMC1098890	Granted	0%	Earning 70%
Ecru 45 NMC1098891	Granted	0%	Earning 70%
Ecru 46 NMC1098892	Granted	0%	Earning 70%
Ecru 47 NMC1098893	Granted	0%	Earning 70%
Ecru 48 NMC1098894	Granted	0%	Earning 70%
Ecru 49 NMC1098895	Granted	0%	Earning 70%
Ecru 50 NMC1098896	Granted	0%	Earning 70%
Ecru 51 NMC1098897	Granted	0%	Earning 70%
Ecru 52 NMC1098898	Granted	0%	Earning 70%
Ecru 53 NMC1098899	Granted	0%	Earning 70%
Ecru 54 NMC1098900	Granted	0%	Earning 70%
Ecru 55 NMC1098901	Granted	0%	Earning 70%
Ecru 56 NMC1098902	Granted	0%	Earning 70%
Ecru 57 NMC1098903	Granted	0%	Earning 70%
Ecru 58 NMC1098904	Granted	0%	Earning 70%
Ecru 59 NMC1098905	Granted	0%	Earning 70%
Ecru 60 NMC1098906	Granted	0%	Earning 70%
Ecru 61 NMC1098907	Granted	0%	Earning 70%
Ecru 62 NMC1098908	Granted	0%	Earning 70%
Ecru 63 NMC1098909	Granted	0%	Earning 70%
Ecru 64 NMC1098910	Granted	0%	Earning 70%
Ecru 65 NMC1098911	Granted	0%	Earning 70%
Ecru 66 NMC1098912	Granted	0%	Earning 70%
Ecru 67 NMC1098913	Granted	0%	Earning 70%
Ecru 68 NMC1098914	Granted	0%	Earning 70%
Ecru 69 NMC1098915	Granted	0%	Earning 70%
Ecru 70 NMC1098916	Granted	0%	Earning 70%
Ecru 71 NMC1098917	Granted	0%	Earning 70%
Ecru 72 NMC1098918	Granted	0%	Earning 70%
Ecru 73 NMC1098919	Granted	0%	Earning 70%
Ecru 74 NMC1098920	Granted	0%	Earning 70%
Ecru 75 NMC1098921	Granted	0%	Earning 70%
Ecru 76 NMC1098922	Granted	0%	Earning 70%
Ecru 77 NMC1098923	Granted	0%	Earning 70%
Ecru 78 NMC1098924	Granted	0%	Earning 70%
Ecru 79 NMC1098925	Granted	0%	Earning 70%
Ecru 80 NMC1098926	Granted	0%	Earning 70%
Ecru 81 NMC1098927	Granted	0%	Earning 70%

	Ecru 82 NMC1098928	Granted	0%	Earning 70%
	Ecru 83 NMC1098929	Granted	0%	Earning 70%
	Ecru 84 NMC1098930	Granted	0%	Earning 70%
	Ecru 85 NMC1098931	Granted	0%	Earning 70%
	Ecru 86 NMC1098932	Granted	0%	Earning 70%
	Ecru 87 NMC1098933	Granted	0%	Earning 70%
	Ecru 88 NMC1098934	Granted	0%	Earning 70%
	Ecru 89 NMC1098935	Granted	0%	Earning 70%
	Ecru 90 NMC1098936	Granted	0%	Earning 70%
	Ecru 91 NMC1098937	Granted	0%	Earning 70%
	Ecru 92 NMC1098938	Granted	0%	Earning 70%
	Ecru 93 NMC1098939	Granted	0%	Earning 70%
	Ecru 94 NMC1098940	Granted	0%	Earning 70%
	Ecru 95 NMC1098941	Granted	0%	Earning 70%
	Ecru 96 NMC1098942	Granted	0%	Earning 70%
	Ecru 97 NMC1098943	Granted	0%	Earning 70%
	Ecru 98 NMC1098944	Granted	0%	Earning 70%
	Ecru 99 NMC1098945	Granted	0%	Earning 70%
	Ecru 100 NMC1098946	Granted	0%	Earning 70%
	Ecru 101 NMC1098947	Granted	0%	Earning 70%
	Ecru 102 NMC1098948	Granted	0%	Earning 70%
	Ecru 103 NMC1098949	Granted	0%	Earning 70%
	Ecru 104 NMC1098950	Granted	0%	Earning 70%
	Ecru 105 NMC1098951	Granted	0%	Earning 70%
	Ecru 106 NMC1098952	Granted	0%	Earning 70%
	Ecru 107 NMC1098953	Granted	0%	Earning 70%
	Ecru 108 NMC1098954	Granted	0%	Earning 70%
	Ecru 113 NMC1098955	Granted	0%	Earning 70%
	Ecru 114 NMC1098956	Granted	0%	Earning 70%
	Ecru 115 NMC1098957	Granted	0%	Earning 70%
	Ecru 116 NMC1098958	Granted	0%	Earning 70%

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.



Sign here:
(Company Secretary)

Date: .13 October 2017.....

Print name: Tony Walsh

Notes

1. The quarterly report provides a basis for informing the market how the entity's activities have been financed for the past quarter and the effect on its cash position. An entity that wishes to disclose additional information is encouraged to do so, in a note or notes included in or attached to this report.
2. If this quarterly 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 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.