



Ashurst

Annual Reporting and AGMs

Timeline and checklist for
ASX listed companies

For companies with a 30 June 2025
financial year end

Outpacing change



We are pleased to publish our annual reporting timeline and checklist for ASX listed companies¹ for 2025.

This publication outlines key timing requirements for Australian listed companies whose financial year ends on 30 June 2025, as well as key related annual disclosure requirements.

If you have any questions about the contents of this publication or more generally, please reach out to your usual contacts here at Ashurst. Contact details of Ashurst's Australian based Corporate Transactions partners are set out on page 26 of this publication.

¹ That is, companies that are incorporated under Australia's Corporations Act 2001, with their primary listing on ASX.



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Timeline for financial reporting / AGM

For companies whose financial year end is 30 June 2025

Standard Reporting Timetable

A high level standard reporting timetable for listed companies with a financial year that ends on 30 June 2025 is as follows:

Financial year end	Monday, 30 June 2025
Last day to give Appendix 4E (Preliminary Final Report) to ASX	Friday, 29 August 2025
Last day to give audited financial report to ASX and lodge with ASIC	Tuesday, 30 September 2025
Last day to send Annual Report to members and release to ASX	The earlier of 21 days before the AGM and Friday, 31 October 2025
Last day to hold AGM	Friday, 28 November 2025 ¹

More detailed timelines are set out on the following pages.

In this publication, a reference to a section (**s**) or a regulation (**reg**) is to a section of the *Corporations Act 2001* (Cth) or a regulation in the *Corporations Regulations 2001*, as the case may be.

¹ The AGM must (absent ASIC relief) be held no later than 5 months after financial year end (s 250N). It follows that the last day to hold the AGM is Sunday, 30 November 2025. However, a company must give its members, as a whole, a reasonable opportunity to participate in the meeting, and the meeting must be held at a time that is reasonable (s 249S). Bearing these requirements in mind, companies should plan to hold their AGMs no later than Friday, 28 November 2025 (the last business day before Sunday, 30 November 2025).

Annual reporting

Key timing requirements

Requirement	Timing	Key References	
		Corporations Act	ASX Listing Rules
Give preliminary final report (Appendix 4E) to ASX (except for mining exploration entities and oil & gas exploration entities)	As soon as available (and no later than when financial report lodged with ASIC), and, in any case, no later than 2 months after financial year end		LR 4.3A and 4.3B
If become aware of circumstances which are likely to materially affect results or information in preliminary final report, give ASX an explanation of circumstances and effects	Immediately upon becoming aware of circumstances		LR 4.3D
Lodge financial report, directors' report and auditors' report with ASIC and give to ASX (with any concise report)	Must be given to ASX by no later than when lodged with ASIC and, in any event, within 3 months after financial year end	s 319	LR 4.5
Provide annual report to shareholders and any trustee for debenture holders	By the earlier of: <ul style="list-style-type: none"> • 4 months after financial year end; and • 21 days before AGM 	ss 314, 315, 316 & 318	
Give ASX copy of annual report (and any concise report) provided to shareholders together with completed Appendix 4G and, if not in annual report, corporate governance statement	By the earlier of: <ul style="list-style-type: none"> • first day sent to shareholders; and • last day documents required to be sent to shareholders under s 315 (i.e., by time referred to in previous row of this table) 		LR 4.7
Lay financial report, directors' report and auditors' report before AGM	AGM must be held within 5 months after financial year end	ss 250N, 250R & 317	

Annual general meeting

Key timing requirements

Requirement	Timing	Key References	
		Corporations Act / Regulation	ASX Listing Rules
Tell ASX date of AGM and closing date for receipt of nominations from persons wishing to be considered for election as directors	At least 5 business days before closing date for receipt of nominations		LR 3.13.1
Give draft of notice of AGM to ASX for review before it is finalised if contains a resolution seeking approval under the Listing Rules	At least 5 business days before date proposed for issue of notice (ASX will use reasonable endeavours to tell company whether it objects or needs more time within this period)		LR 15.1
Give notice of AGM to shareholders, directors, auditor and ASX	At least 28 days before date of AGM	ss 249HA, 249J & 249K	LR 3.17
Closing time for shareholders to submit written questions to the auditor concerning content of audit report or conduct of the audit of the financial report	By no later than fifth business day before AGM	s 250PA	
Closing time for receipt of proxy appointments	48 hours before meeting (unless a period of less than 48 hours is prescribed in the company's constitution)	s 250B	
Time for determining voting entitlements for AGM (to be included in notice of AGM)	Time must: <ul style="list-style-type: none"> • be 7pm (Sydney time) on the trading day before, or two trading days, before the AGM; or • fall on a day that is not a trading day, and, in any event, be no more than 48 hours before the AGM	reg 7.11.37	ASX Settlement Operating Rule 5.6.1

AGM Key timing requirements (continued)

Requirement	Timing	Key References	
		Corporations Act / Regulation	ASX Listing Rules
Give ASX any prepared announcement, including any address prepared by the chairman and CEO, that will be delivered at the AGM	No later than the start of the AGM		LR 3.13.3
AGM	Must be held no later than 5 months after financial year end	s 250N	
Notify ASX of outcome of each resolution put to the meeting (with required details)	Immediately after AGM concludes. If meeting is adjourned, must tell ASX of adjournment and the outcome in respect of each resolution dealt with before the adjournment	s 251AA	LR 3.13.2
Minutes of meeting	Record in minute books within one month after meeting. Minutes must: <ul style="list-style-type: none"> include required proxy details; and be signed within a reasonable period after the AGM by the chair (or the chair of the next meeting) 	ss 251A & 251AA	

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Annual report

Key content – Overview

Annual Report*

Financial report

(ss 292, 295, 295A, 296 & 297; reg 2M.3.01; accounting standards)

Financial statements

Notes to financial statements

Directors' declaration

(ss 295(4) and (5))

Directors' report

(ss 298, 299, 299A, 300, 300A & 307C; reg 2M.3.03)

General information required by ss 299 and 299A

Specific information required by ss 300 and 300A (including remuneration report)

Auditor's declaration under s 307C

Auditor's report

(ss 301 & 308)

Additional information required by Listing Rules

(LR 4.10, LR 5.20-24 & LR 5.37-44)

Corporate governance statement
(or link to webpage where it is located)

Other details rerequired by LR 4.10

For mining entities under ASX LR 5

For oil & gas entities under ASX LR 5

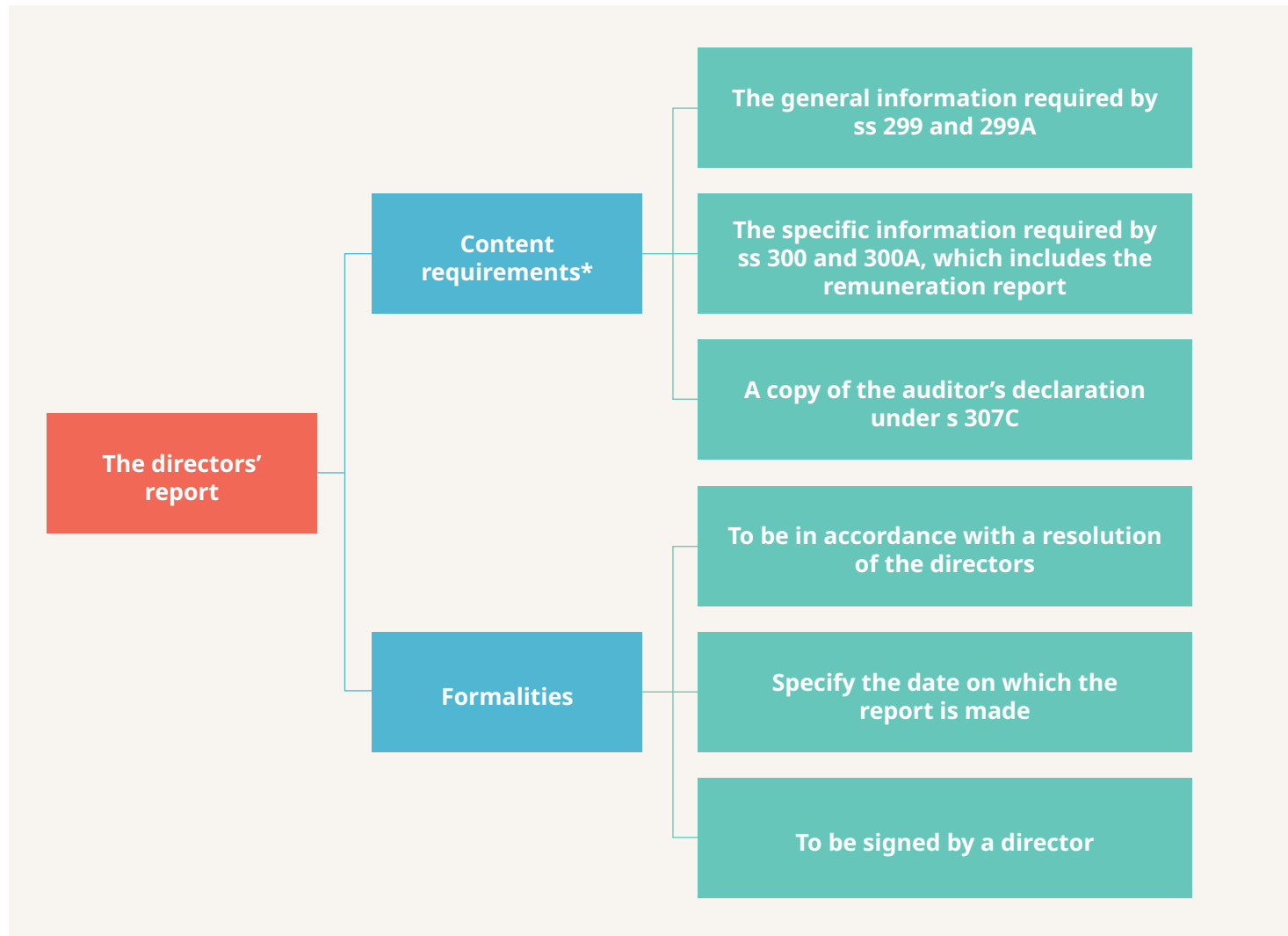
The following pages outline key requirements for a directors' report (including the remuneration report) and also key ASX Listing Rule requirements for an annual report.

* Sustainability reporting

Sustainability reporting requirements were enacted by the Federal Government in 2024. However, these new requirements are being phased in and do not apply to companies covered by this publication; they will start to apply in respect of financial years which commence on or after 1 January 2025 (and initially for certain companies only): s 1707B. Accordingly, companies are not required to include a sustainability report in their annual reports for the financial year that started on 1 July 2024. Sustainability reporting requirements are therefore not covered in this publication.

Directors' report

Key requirements



* Generally speaking, the required information must be included in the director's report itself. However, information required by s 300 is not required to be included in the director's report if it is included in the financial report. In addition, *ASIC Corporations (Directors' Report Relief) Instrument 2016/188* allows certain of information to be transferred from the directors' report to the financial report or to be in an accompanying document, subject to compliance with the conditions set out in the Instrument. The directors' report must incorporate by reference the information that has been transferred and include a prominent cross reference to the page or pages of the financial report or accompanying document where the information has been set out. Any separate accompanying document must be lodged with ASIC as if it was part of the report to be lodged under s 319. It is also a condition of the Instrument that the company not distribute or make available the directors' report and financial report for the relevant period to any person, and must take reasonable steps to ensure that no other person distributes or makes available those reports, without the relevant accompanying document.

The general information

(ss 299 and 299A)

<input type="checkbox"/> A review of operations during the year of the entity ² reported on and the results of those operations	<input type="checkbox"/> Details of any significant changes in the entity's state of affairs during the year
<input type="checkbox"/> The entity's principal activities during the year and any significant changes in the nature of those activities during the year	<input type="checkbox"/> Details of any matter or circumstance that has arisen since the end of the year that has significantly affected, or may significantly affect: (i) the entity's operations in future financial years; or (ii) the results of those operations in future financial years; or (iii) the entity's state of affairs in future financial years
<input type="checkbox"/> Likely developments in the entity's operations in future financial years and the expected results of those operations ³	<input type="checkbox"/> If the entity's operations are subject to any particular and significant environmental regulation under a law of the Commonwealth or of a State or Territory, details of the entity's performance in relation to environmental regulation
<input type="checkbox"/> Information that members of the listed entity would reasonably require to make an informed assessment of: (a) the operations of the entity reported on; and (b) the financial position of the entity reported on; and (c) the business strategies, and prospects for future financial years, of the entity reported on ⁴	

² The entity reported on is the company or the consolidated entity (if consolidated financial statements are required)

³ The report may omit material that would otherwise be included under this particular requirement if it is likely to result in unreasonable prejudice to: the company or, if consolidated financial statements are required, the consolidated entity or any entity that is part of the consolidated entity. If material is omitted, the report must say so.

⁴ The report may omit material that would otherwise be included under paragraph (c) of this requirement if it is likely to result in unreasonable prejudice to: the company or, if consolidated financial statements are required, the consolidated entity or any entity that is part of the consolidated entity. If material is omitted, the report must say so.

Specific information requirements

(s 300⁵)

<input type="checkbox"/> Dividends or distributions paid to members during the year	<input type="checkbox"/> Dividends or distributions recommended or declared for payment to members, but not paid, during the year
<input type="checkbox"/> The name of each person who has been a director of the company at any time during or since the end of the year and the period for which they were a director	<input type="checkbox"/> The name of each person who: (i) is an officer of the company at any time during the year; and (ii) was a partner in an audit firm, or a director of an audit company, that is an auditor of the company for the year; and (iii) was such a partner or director at a time when the audit firm or the audit company undertook an audit of the company
<input type="checkbox"/> Details of options that are: (i) granted over unissued shares or unissued interests during or since the end of the year; and (ii) granted to any of the directors or any of the 5 most highly remunerated officers of the company (other than the directors); and (iii) granted to them as part of their remuneration ⁶	<input type="checkbox"/> Unissued shares or interests under option as at the day the report is made ⁷
<input type="checkbox"/> Shares or interests issued during or since the end of the year as a result of the exercise of an option over unissued shares or interests ⁸	<input type="checkbox"/> Indemnities given and insurance premiums paid during or since the end of the year for a person who is or has been an officer or auditor ⁹
<input type="checkbox"/> Each director's qualifications, experience and special responsibilities	<input type="checkbox"/> The number of meetings of the board of directors held during the year and each director's attendance at those meetings
<input type="checkbox"/> The number of meetings of each board committee held during the year and each director's attendance at those meetings	<input type="checkbox"/> The qualifications and experience of each person who is a company secretary of the company as at the end of the year

⁵ Details do not have to be included in the directors' report under s 300 if they are included in the company's financial report for the financial year.

⁶ These details must cover options over unissued shares of the company and, if consolidated financial statements are required, options over unissued shares and interests of any controlled entity that is a company, registered scheme, registrable superannuation entity or disclosing entity. The details of an option granted are: (a) the company, registered scheme or disclosing entity granting the option; and (b) the name of the person to whom the option is granted; and (c) the number and class of shares or interests over which the option is granted. (The parenthetical in paragraph (d) of s 300(1) refers to subsection (4), but there is no subsection (4) in s 300.)

⁷ These details must cover options over unissued shares of the company and, if consolidated financial statements are required, options over unissued shares and interests of any controlled entity that is a company, registered scheme, registrable superannuation entity or disclosing entity. The details of unissued shares or interests under option are: (a) the company, registered scheme or disclosing entity that will issue shares or interests when the options are exercised; and (b) the number and classes of those shares or interests; and (c) the issue price, or the method of determining the issue price, of those shares or interests; and (d) the expiry date of the options; and (e) any rights that option holders have under the options to participate in any share issue or interest issue of the company, registered scheme or disclosing entity or of any other body corporate or registered scheme.

⁸ These details must cover options over unissued shares of the company and, if consolidated financial statements are required, options over unissued shares and interests of any controlled entity that is a company, registered scheme, registrable superannuation entity or disclosing entity. The details of shares or interests issued as a result of the exercise of an option are: (a) the company, registered scheme or disclosing entity issuing the shares or interests; and (b) the number of shares or interests issued; and (c) if the company, registered scheme or disclosing entity has different classes of shares or interests, the class to which each of those shares or interests belongs; and (d) the amount unpaid on each of those shares or interests; and (e) the amount paid, or agreed to be considered as paid, on each of those shares or interests.

⁹ The report must include details of: (a) any indemnity that is given to a current or former officer or auditor against a liability and that is covered by s 199A(2) or (3), or any relevant agreement under which an officer or auditor may be given an indemnity of that kind; and (b) any premium that is paid, or agreed to be paid, for insurance against a current or former officer's or auditor's liability for legal costs. The details required are: (a) for an officer, their name or the class of officer to which they belong or belonged; and (b) for an auditor, their name; and (c) the nature of the liability; and (d) for an indemnity given, the amount the company paid and any other action the company took to indemnify the officer or auditor; and (e) for an agreement to indemnify, the amount that the relevant agreement requires the company to pay and any other action the relevant agreement requires the company to take to indemnify the officer or auditor; and (f) for an insurance premium, the amount of the premium. However, the report need not give details of the nature of the liability covered by, or the amount of the premium payable under, a contract of insurance to the extent that disclosure of those details is prohibited by the insurance contract.

Specific information requirements (continued)

<input type="checkbox"/> For each director, their relevant interests in shares of the company or a related body corporate	<input type="checkbox"/> For each director, their relevant interests in debentures of, or interests in a registered scheme made available by, the company or a related body corporate
<input type="checkbox"/> For each director, their rights or options over shares in, debentures of or interests in a registered scheme made available by, the company or a related body corporate	<input type="checkbox"/> For each director, contracts: (i) to which the director is a party or under which the director is entitled to a benefit; and (ii) that confer a right to call for or deliver shares in, or debentures of or interests in a registered scheme made available by the company or a related body corporate
<input type="checkbox"/> For each director, all directorships of other listed companies held by the director at any time in the 3 years immediately before the financial year end and the period for which each directorship has been held	
<i>Auditor rotation approvals and declarations</i>	
<input type="checkbox"/> If an individual plays a significant role in the audit of the company for the financial year in reliance on an approval granted under s 324DAA — details of, and reasons for, the approval	<input type="checkbox"/> If a registered company auditor plays a significant role in the audit of the company for the financial year in reliance on a declaration made under s 342A — details of the declaration
<i>Non-audit services and auditor independence¹⁰</i>	
<input type="checkbox"/> "Non-audit services" heading	<input type="checkbox"/> Details of the amounts paid or payable to the auditor for non-audit services provided, during the year, by the auditor (or by another person or firm on the auditor's behalf) ¹¹
<input type="checkbox"/> A statement whether the directors are satisfied that the provision of non-audit services, during the year, by the auditor (or by another person or firm on the auditor's behalf) is compatible with the general standard of independence for auditors imposed by the Corporations Act ¹²	<input type="checkbox"/> A statement of the directors' reasons for being satisfied that the provision of the non-audit services, during the year, by the auditor (or by another person or firm on the auditor's behalf) did not compromise the auditor independence requirements of the Corporations Act ¹²

10 If consolidated financial statements are required, the details and statements must relate to amounts paid or payable to the auditor by, and non - audit services provided to, any entity (including the company, registered scheme, registrable superannuation entity or disclosing entity) that is part of the consolidated entity.

11 The details of amounts paid or payable to an auditor for non-audit services provided, during the year, by the auditor (or by another person or firm on the auditor's behalf) are: (a) the name of the auditor; and (b) the dollar amount that (i) the listed company or, if consolidated financial statements are required, any entity that is part of the consolidated entity paid, or is liable to pay, for each of those non-audit services. These details must be included in the directors' report under the heading "Non-audit services".

12 These statements must be made in accordance with: (a) advice provided by the listed company's audit committee if the company has an audit committee; or (b) a resolution of the directors of the listed company if (a) does not apply. A statement is taken to be made in accordance with advice provided by the company's audit committee only if: (I) the statement is consistent with that advice and does not contain any material omission of material included in that advice; and (II) the advice is endorsed by a resolution passed by the members of the audit committee; and (III) the advice is written advice signed by a member of the audit committee on behalf of the audit committee and given to the directors. These statements must be included in the directors' report under the heading "Non-audit services".

Specific information requirements (continued)

Proceedings of behalf of company	
<input type="checkbox"/> Details of any application for leave under s 237 made in respect of the company: (a) the applicant's name; and (b) a statement whether leave was granted	<input type="checkbox"/> For any proceedings that a person has brought or intervened in on behalf of the company with leave under s 237: (a) the person's name; (b) the names of the parties to the proceedings; and (c) sufficient information to enable members to understand the nature and status of the proceedings (including the cause of action and any orders made by the court)



Remuneration report

(s 300A)

The following material must be included in the directors' report under the heading "*Remuneration report*"

- | | |
|---|--|
| <ul style="list-style-type: none">□ Discussion of board policy for determining, or in relation to, the nature and amount (or value, as appropriate) of remuneration of the key management personnel (KMP) for: (i) the company, if consolidated financial statements are not required; or (ii) the consolidated entity, if consolidated financial statements are required | <ul style="list-style-type: none">□ Discussion of the relationship between such policy and the company's performance. The discussion of the company's performance must specifically deal with: (a) the company's earnings; and (b) the consequences of the company's performance on shareholder wealth, in the financial year to which the report relates and in the previous 4 financial years¹³ |
| <ul style="list-style-type: none">□ If an element of the remuneration of a member of the KMP for the company, or if consolidated financial statements are required, for the consolidated entity is dependent on the satisfaction of a performance condition: (i) a detailed summary of the performance condition; and (ii) an explanation of why the performance condition was chosen; and (iii) a summary of the methods used in assessing whether the performance condition is satisfied and an explanation of why those methods were chosen; and (iv) if the performance condition involves a comparison with factors external to the company: (A) a summary of the factors to be used in making the comparison; and (B) if any of the factors relates to the performance of another company, of 2 or more other companies or of an index in which the securities of a company or companies are included, the identity of that company, of each of those companies or of the index | <ul style="list-style-type: none">□ The prescribed details in relation to the remuneration of: (i) if consolidated financial statements are required, each member of the KMP for the consolidated entity; or (ii) if consolidated financial statements are not required, each member of the KMP for the company¹⁴ |

¹³ Regard must be had to: (i) dividends paid by the company to its shareholders during that year; and (ii) changes in the price at which shares in the company are traded between the beginning and the end of that year; and (iii) any return of capital by the company to its shareholders during that year that involves: (A) the cancellation of shares in the company; and (B) a payment to the holders of those shares that exceeds the price at which shares in that class are being traded at the time when the shares are cancelled; and (iv) any other relevant matter.

¹⁴ The prescribed details are set out in the table in reg 2M.3.03

Remuneration report (continued)

<input type="checkbox"/> If an element of the remuneration of each member of the KMP consists of securities of a body and that element is not dependent on the satisfaction of a performance condition, an explanation of why that element of the remuneration is not dependent on the satisfaction of a performance condition	<input type="checkbox"/> For each member of the KMP: (i) an explanation of the relative proportions of those elements of the person's remuneration that are related to performance and those elements of the person's remuneration that are not; and (ii) the value (worked out as at the time they are granted and in accordance with any applicable accounting standards) of options that are granted to the person during the year as part of their remuneration; and (iii) the value (worked out as at the time they are exercised) of options that were granted to the person as part of their remuneration and that are exercised by the person during the year; and (iv) if options granted to the person as part of their remuneration lapse during the financial year, the number of those options, and the financial year in which those options were granted; and (vii) if the person is employed by the company under a contract, the duration of the contract, the periods of notice required to terminate the contract and the termination payments provided for under the contract
<input type="checkbox"/> If: (i) at the company's most recent AGM, comments were made on the remuneration report that was considered at that AGM; and (ii) when a resolution that the remuneration report for the last financial year be adopted was put to the vote at the company's most recent AGM, at least 25% of the votes cast were against adoption of that report, an explanation of the board's proposed action in response or, if the board does not propose any action, the board's reasons for inaction	
<i>Remuneration consultants and recommendations</i>	
If a remuneration consultant made a remuneration recommendation in relation to any of the KMP for the company or, if consolidated financial statements are required, for the consolidated entity, for the financial year:	
<input type="checkbox"/> The name of the consultant	<input type="checkbox"/> A statement that the consultant made such a recommendation
<input type="checkbox"/> If the consultant provided any other kind of advice to the company or entity for the financial year: <ul style="list-style-type: none"> • a statement that the consultant provided that other kind or those other kinds of advice; and • the amount and nature of the consideration payable for the remuneration recommendation 	<input type="checkbox"/> The amount and nature of the consideration payable for the remuneration recommendation
<input type="checkbox"/> Information about the arrangements the company made to ensure that the making of the remuneration recommendation would be free from undue influence by the member or members of the KMP to whom the recommendation relates	<input type="checkbox"/> A statement about whether the board is satisfied that the remuneration recommendation was made free from undue influence by the member or members of the KMP to whom the recommendation relates
<input type="checkbox"/> If the board is satisfied that the remuneration recommendation was made free from undue influence by the member or members of the KMP to whom the recommendation relates, the board's reasons for being satisfied of this	

ASX Listing Rule requirements for Annual Reports

ASX listing rule 4.10¹⁵

Corporate governance statement

- | | |
|--|--|
| <input type="checkbox"/> A corporate governance statement or the URL of the page on its website where a corporate governance statement is located ¹⁶ | <input type="checkbox"/> The corporate governance statement must disclose the extent to which the entity has followed the recommendations set by the ASX Corporate Governance Council ¹⁷ during the reporting period. If the entity has not followed a recommendation for any part of the reporting period, its corporate governance statement must separately identify that recommendation and the period during which it was not followed and state its reasons for not following the recommendation and what (if any) alternative governance practices it adopted in lieu of the recommendation during that period |
| <input type="checkbox"/> The date at which the corporate governance statement is current, which must be the company's balance date or a later date specified by the entity | <input type="checkbox"/> Statement that it has been approved by the board of the company |

Additional details

- | | |
|---|---|
| <input type="checkbox"/> The names of substantial holders, and the number of equity securities to which each substantial holder and the substantial holder's associates have a relevant interest, as disclosed in substantial holding notices given to the entity under the Corporations Act or any equivalent overseas law | <input type="checkbox"/> The number of holders of each class of equity securities |
| <input type="checkbox"/> The voting rights attaching to each class of equity securities | <input type="checkbox"/> A distribution schedule of the number of holders in each class of equity securities, in the following categories and the total percentage of the securities in that class held by the holders in each category: <div style="margin-left: 20px;"> 1 - 1,000
 1,001 - 5,000
 5,001 - 10,000
 10,001 - 100,000
 100,001 - and over </div> |

¹⁵ Unless otherwise specified, the information must be current at a date specified by the entity, which must be on or after the entity's balance date and not be more than 6 weeks before the report is given to ASX

¹⁶ Under LR 4.7, if a company's corporate governance statement is not included in its annual report, it must be given to ASX as a separate document at the same time as the annual report

¹⁷ The recommendations are set out in the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations* (4th Edition)

ASX Listing Rule requirements for Annual Reports (continued)

<input type="checkbox"/> The number of holders holding less than a marketable parcel of the company's main class of securities, based on the closing market price at the specified date	<input type="checkbox"/> The names of the 20 largest holders of each class of quoted equity securities, the number of equity securities each holds and the percentage of capital each holds
<input type="checkbox"/> The name of the company's secretary	<input type="checkbox"/> The address and telephone number of the company's registered office in Australia; and of its principal administrative office, if the two are different
<input type="checkbox"/> The address and telephone number of each office at which a register of securities, register of depositary receipts or other facilities for registration of transfers is kept	<input type="checkbox"/> A list of other stock exchanges on which any of the entity's securities are quoted
<input type="checkbox"/> The number and class of restricted securities or securities subject to voluntary escrow that are on issue, and the date that the escrow period end	<input type="checkbox"/> For each class of unquoted equity securities, the number of equity securities that are on issue and the number of holders
<input type="checkbox"/> If a person holds 20% or more of the equity securities in an unquoted class, the name of the holder and number of equity securities held, unless the securities were issued or acquired under an employee incentive scheme	<input type="checkbox"/> A review of operations and activities for the reporting period that complies with ss 299 and 299A (see "Directors' report" above)
<input type="checkbox"/> Whether there is a current on-market buy-back	<input type="checkbox"/> In its first two annual reports after admission, statement about whether entity used the cash and assets in a form readily convertible to cash that it had at the time of admission in a way consistent with its business objectives. If the use was not consistent, an explanation of how the cash and assets were used. The statement in the first annual report must be for the time between admission and the end of the reporting period. The statement in the second annual report must be for the whole of the reporting period
<input type="checkbox"/> A summary of any issues of securities approved for the purposes of Item 7 of s 611 of the Corporations Act which have not yet been completed	<input type="checkbox"/> If during the reporting period any securities were purchased on-market under or for the purposes of an employee incentive scheme or to satisfy the entitlements of the holders of options or other rights to acquire securities granted under an employee incentive scheme: <ul style="list-style-type: none"> a) the total number of securities purchased during the reporting period; and b) the average price per security at which the securities were purchased during the reporting period

ASX Listing Rule requirements for Annual Reports (continued)

Specific additional information for investment entities

If the company is an “investment entity” under the Listing Rules:

- | | |
|---|---|
| <input type="checkbox"/> A list of all investments held at the balance date | <input type="checkbox"/> The level 1, level 2 and level 3 inputs used to value its investments in accordance with Australian Accounting Standard AASB 13 Fair Value Measurement |
| <input type="checkbox"/> The net tangible asset backing of its quoted securities at the beginning and end of the reporting period and an explanation of any change therein over that period | <input type="checkbox"/> The total number of transactions in listed and unlisted securities and derivatives during the reporting period, together with the total brokerage paid or accrued during that period |
| <input type="checkbox"/> The total management fees paid or accrued during the reporting period, together with a summary of any management agreement | |



Mining entities & oil and gas entities

Chapter 5 of Listing Rules

Under Ch 5 of the Listing Rules, mining entities (*mining exploration entities* and *mining production entities*) and oil and gas entities (*oil and gas exploration entities* and *oil and gas producing entities*) are required to include additional specialist information in their annual reports relating to the reporting of exploration results, mineral resources, ore reserves, historical and foreign estimates and production targets. The reporting must comply with the specific requirements of Ch 5, including compliance with the JORC Code in the case of mining entities.

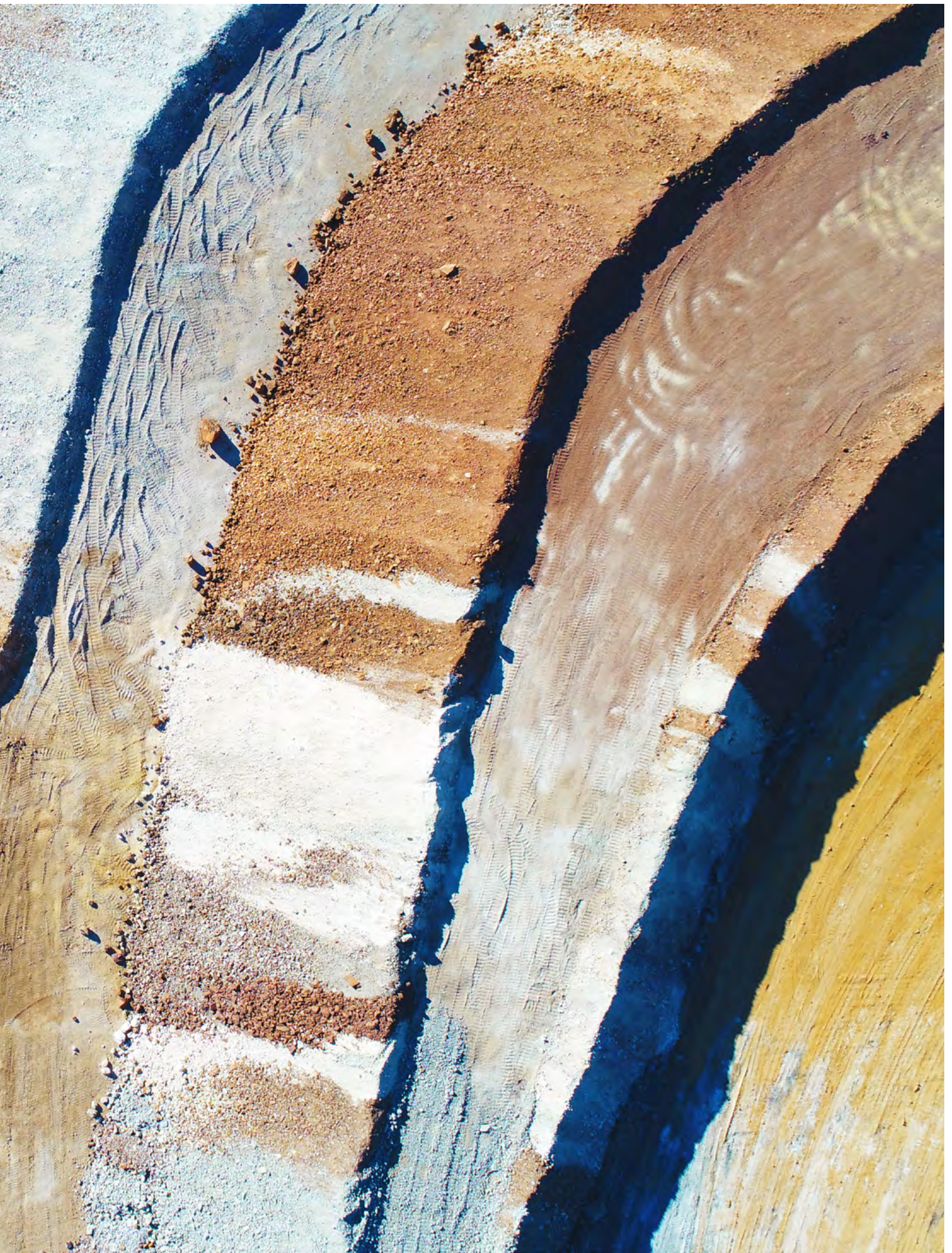
Additional information requirements for mining entities

A *mining exploration entity* must include in its annual report:

- | | |
|---|--|
| <input type="checkbox"/> The mining tenements held by the mining exploration entity and its child entities and their location | <input type="checkbox"/> The percentage interest it or they hold in each mining tenement |
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In addition, *mining entities* must include a mineral resources and ore reserves statement in its annual report which includes all of the following:

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|--|--|
| <input type="checkbox"/> A summary of the results of the mining entity's annual review of its ore reserves and mineral resources | <input type="checkbox"/> As at the mining entity's end of financial year balance date (or such other appropriate disclosed date), the mining entity's mineral resources and ore reserves holdings in tabular form reported on the following basis: <ul style="list-style-type: none">• by commodity type, including the grade or quality• by ore reserve category and mineral resource category• by geographical area based on the materiality of the mineral resources and ore reserves holdings to the mining entity |
| <input type="checkbox"/> If the mining entity reports as at a date other than its end of financial year balance date, the mining entity must include a brief explanation of any material changes in the mineral resources and ore reserves holdings in the period between the date of annual review of its ore reserves and mineral resources and the end of financial year balance date | <input type="checkbox"/> A comparison of the mining entity's mineral resources and ore reserves holdings against that from the previous year on the following basis: <ul style="list-style-type: none">• by commodity type, including the grade or quality; and• total ore reserves and total mineral resources by geographical area based on the materiality of the mineral resources and ore reserves holdings to the mining entity, including an explanation of any material changes in the mineral resources and ore reserves holdings from the previous year |



Additional information requirements for mining entities (continued)

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| <p><input type="checkbox"/> A summary of the governance arrangements and internal controls that the mining entity has put in place with respect to its estimates of mineral resources and ore reserves and the estimation process</p> | <p><input type="checkbox"/> The mineral resources and ore reserves statement in a mining entity's annual report must include:</p> <ul style="list-style-type: none"> • a statement that it is based on, and fairly represents, information and supporting documentation prepared by a competent person or persons; and • a statement that the mineral resources and ore reserves statement as a whole has been approved by a named competent person or persons, as well as, in relation to the named competent person or persons <ul style="list-style-type: none"> o whether the competent person is an employee of the mining entity or a related party and, if not, the name of the competent person's employer; and o the name of the professional organisation of which the competent person is a member.¹⁸ |
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If the mining entity has publicly reported historical estimates or foreign estimates in accordance with LR 5.12 which have not subsequently been verified and reported as mineral resources or ore reserves in accordance with Appendix 5A (JORC Code):

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| <p><input type="checkbox"/> A statement on:</p> <ul style="list-style-type: none"> • the progress made in evaluating the previously reported historical estimates or foreign estimates; and • the status of any further evaluation and/or exploration work required to verify the historical estimates or foreign estimates as mineral resources or ore reserves in accordance with Appendix 5A (JORC Code) | <p><input type="checkbox"/> If the historical estimates or foreign estimates have not been verified and reported as mineral resources or ore reserves in accordance with Appendix 5A (JORC Code) after 3 years from the date the historical estimates or foreign estimates were initially reported:</p> <ul style="list-style-type: none"> • an explanation of why the historical estimates or foreign estimates have not been verified and reported as mineral resources or ore reserves in accordance with Appendix 5A (JORC Code); and • a statement of the entity's intention with regard to verifying and reporting the historical estimates or foreign estimates as mineral resources or ore reserves in accordance with Appendix 5A (JORC Code) |
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¹⁸ The mineral resources and ore reserves statement must only be issued with the prior written consent of the named competent person or persons referred to in paragraph (b) as to the form and context in which it appears in the annual report

Additional information requirements for oil & gas entities

An oil and gas exploration entity must include in its annual report:

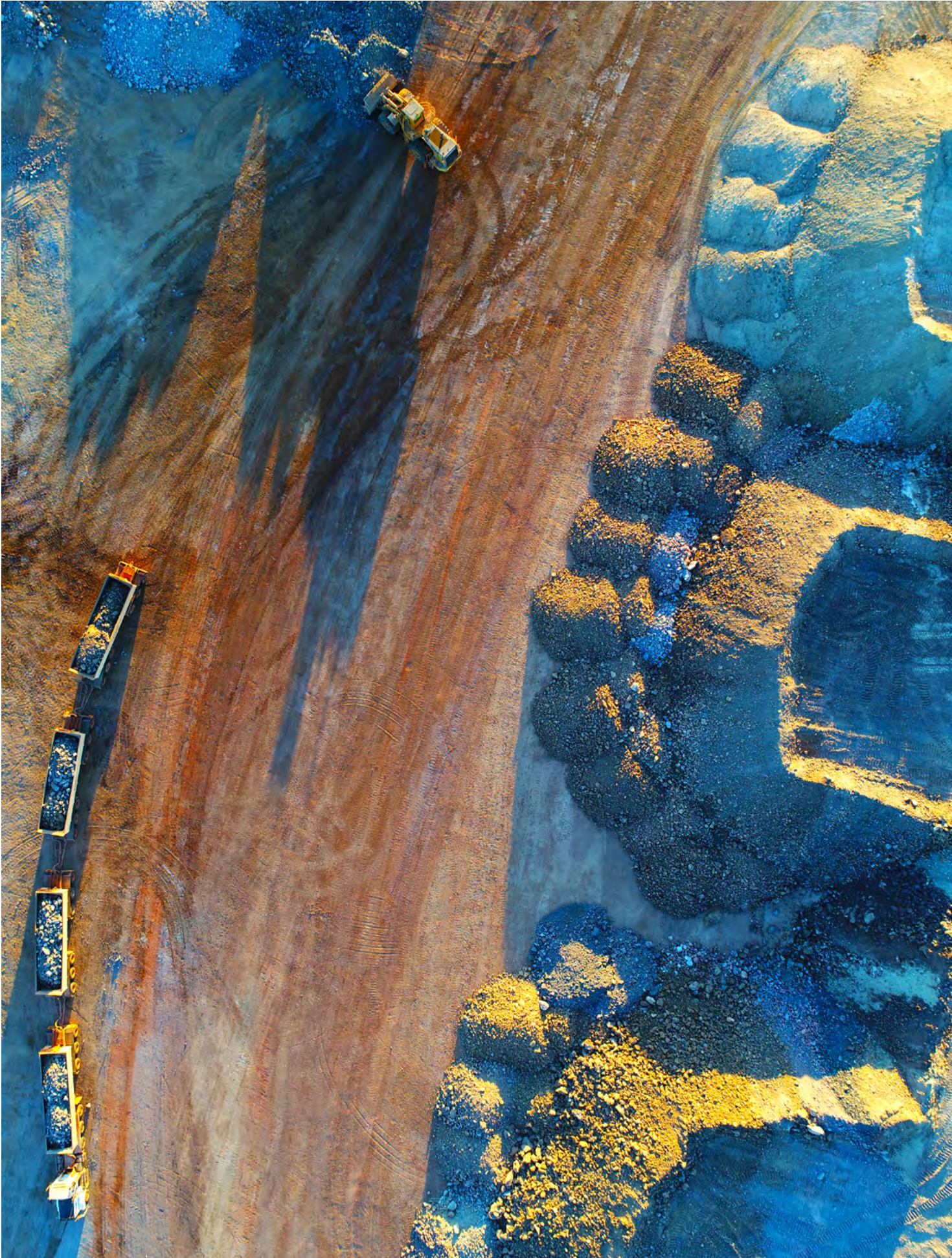
- ☐ The petroleum tenements held by the oil and gas exploration entity and its child entities and their location
- ☐ The percentage interest it or they hold in each petroleum tenement

Unless an oil and gas entity reports to the SEC and files an SEC Form 10-K or 20-F Report with a US oil and gas reserves statement¹⁹, the annual report of the entity must include a reserves statement in the annual report with the following information:

- ☐ As at the oil and gas entity's end of financial year balance date, the oil and gas entity's petroleum reserves holdings in tabular form reported on the following basis:
 - subject to Rule 5.39.2, by the oil and gas entity's total 1P petroleum reserves and 2P petroleum reserves (split between developed and undeveloped petroleum reserves and by product);²⁰ and
 - by total aggregated 1P petroleum reserves and 2P petroleum reserves by product and geographical area (split between developed and undeveloped petroleum reserves by geographical area).
- ☐ A reconciliation of the oil and gas entity's petroleum reserves holdings against that from the previous year. The reconciliation can be reported on the basis of the oil and gas entity's total 1P petroleum reserves and 2P petroleum reserves by product or by total aggregated 1P petroleum reserves and 2P petroleum reserves by geographical area, and must include an explanation of any material changes in those holdings from the previous year.
- ☐ If any material concentrations of undeveloped petroleum reserves in material oil and gas projects have remained undeveloped after 5 years from the date they were initially reported, the oil and gas entity's reserves statement in the annual report for that year and every subsequent year must include:
 - an explanation of why the undeveloped petroleum reserves have not been developed
 - a statement of the oil and gas entity's intention with regard to the future development of the undeveloped petroleum reserves; and
 - any work the entity is proposing to undertake towards development of the undeveloped petroleum reserves
- ☐ A summary of the governance arrangements and internal controls that the oil and gas entity has put in place, including the frequency and scope of any reviews or audits undertaken, with respect to its estimates of petroleum reserves and the estimation process

¹⁹ These must be given to ASX immediately after filing any such form or report with the SEC

²⁰ If the oil and gas entity has material unconventional petroleum resources, it must separately identify the portion of the total 1P petroleum reserves and 2P petroleum reserves reported under this first bullet point that are based on unconventional petroleum resources



Additional information requirements for oil & gas entities (continued)

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- ☐ Estimates of petroleum reserves in the reserves statement in the annual report must be reported in the appropriate units for each individual product type reported. If estimates are also reported in units of equivalency, either of oil or gas, the entity must disclose in the report the conversion factor used, in accordance with LR 5.25.7

The reserves statement in an oil and gas entity's annual report in accordance with Rule 5.39 must include:

- a statement that it is based on, and fairly represents, information and supporting documentation prepared by, or under the supervision of, a qualified petroleum reserves and resources evaluator or evaluators;
 - a statement that the reserves statement as a whole has been approved by a named qualified petroleum reserves and resources evaluator or evaluators;
 - whether the qualified petroleum reserves and resources evaluator is an employee of the oil and gas entity or a related party and, if not, the name of the qualified petroleum reserves and resources evaluator's employer; and
 - the name of the professional organisation of which the qualified petroleum reserves and resources evaluator is a member.²¹
-

²¹ The reserves statement must only be issued with the prior written consent of the named qualified petroleum reserves and resources evaluator or evaluators referred to in paragraph (b) as to the form and context in which it appears in the annual report.

Additional information requirements for oil & gas entities (continued)

An oil and gas entity:

- a) that reports on oil and gas entity level or other aggregated estimates of contingent resources in its reserves statement in its annual report, must include in that reserves statement; or
- b) that is exempt from the requirement to include a reserves statement in its annual report (because it reports to the SEC and files an SEC Form 10-K or 20-F Report with a US oil and gas reserves statement) but wishes to report on oil and gas entity level or other aggregated estimates of contingent resources, must include in its annual report or in a statement to be provided to ASX for release to the market with its annual report under rule 4.7, a statement that includes,

all of the following information:

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| <ul style="list-style-type: none"><input type="checkbox"/> As at the oil and gas entity's end of financial year balance date, the oil and gas entity's contingent resources holdings in tabular form reported on the following basis:<ul style="list-style-type: none">• total 2C contingent resources by product;• aggregated 2C contingent resources by product and geographical area; and• estimates of contingent resources must be made in the appropriate units for each individual product type reported. If estimates are also reported in units of equivalency either of oil or gas, the entity must disclose in the report the conversion factor used, in accordance with rule 5.25.7 | <ul style="list-style-type: none"><input type="checkbox"/> A reconciliation of the oil and gas entity's total 2C contingent resources holdings against that from the previous year, including an explanation of any material changes in those holdings from the previous year. |
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| <ul style="list-style-type: none"><input type="checkbox"/> If the oil and gas entity has material unconventional petroleum resources, it must separately identify the portion of the total 2C contingent resources reported under the first bullet point of rule 5.40.1 that are based on unconventional petroleum resources |
|--|

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