

Unaudited Periodic Corporate Report Verification Procedure

2020

This statement is current as at 1 July 2020 and
has been approved by the Executive Director of Hannans Ltd



Table of Content

1	Purpose	2
2	Scope.....	2
3	Responsibilities.....	2
4	Requirements.....	2

1 PURPOSE

We are committed to providing clear, concise, timely and effective disclosure in our corporate reports.

This Procedure sets out the process undertaken by Hannans to verify the integrity of any Periodic Corporate Report we release to the market that is not audited or reviewed by an external auditor.

2 SCOPE

This Procedure applies to Hannans Ltd and all of its subsidiaries (**Hannans**) and to any Hannans periodic corporate report, including:

- annual directors' report;
- annual and half yearly financial statements;
- quarterly activity report;
- quarterly cash flow report;
- integrated report;
- sustainability report; and
- similar periodic report prepared for the benefit of investors,

provided that the respective report has not been subject to audit or review by an external auditor (each a **Periodic Corporate Report**).

This Procedure should be read in conjunction with Hannans' Continuous Disclosure and Shareholder Communication Policies.

3 RESPONSIBILITIES

- (A) Hannans' management has developed practices and guidance material that are intended to ensure that our Periodic Corporate Reports are accurate, balanced and provide investors with appropriate information to make informed investment decisions.
- (B) This Procedure is intended to ensure that all applicable laws, regulations and company policies have been complied with, and that appropriate approvals are obtained before a Periodic Corporate Report is released to the market.

4 REQUIREMENTS

Hannans' process for verifying unaudited periodic corporate reports is as follows:

- each Periodic Corporate Report is prepared by, or under the supervision of, subject-matter experts;
- material statements in each Periodic Corporate Report are reviewed by the relevant functional and divisional heads to ensure that they are accurate, not misleading, and meet Hannans' corporate policy and regulatory requirements, and that the Periodic Corporate Report contains no material omissions;
- information about Hannans' resources is only included in a report if the information complies with the ASX Listing Rules;
- information in a Periodic Corporate Report that relates to financial projections, statements as to future financial performance or changes to the policy or strategy of Hannans (taken as a whole) must be approved by the Board; and
- each draft Periodic Corporate Report is reviewed by the Chief Financial Officer and/or the Company Secretary and the Executive Director before its release.