



INTERIM FINANCIAL REPORT
FOR THE HALF-YEAR ENDED
31 DECEMBER 2023



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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 2023.

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 2023.

1.4 Financial Summary

The Group made a net loss after tax of \$278,315 for the financial half-year ended 31 December 2023 (31 December 2022: \$234,624). At 31 December 2023, the Group had net assets of \$4,812,280 (30 June 2023: \$5,066,710) and cash and cash equivalents of \$2,173,109 (30 June 2023: \$2,777,910).

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

East Ponton Future Metals Project

On 6 July 2023, the Company executed an option to acquire the Grasshopper and Seven Sisters prospects, the Company confirmed the presence of REE enrichment in historical drilling on the Grasshopper prospect (**Figure 1**) which appears co-incident with strong geophysical anomalies and carbonatite pathfinder elements.

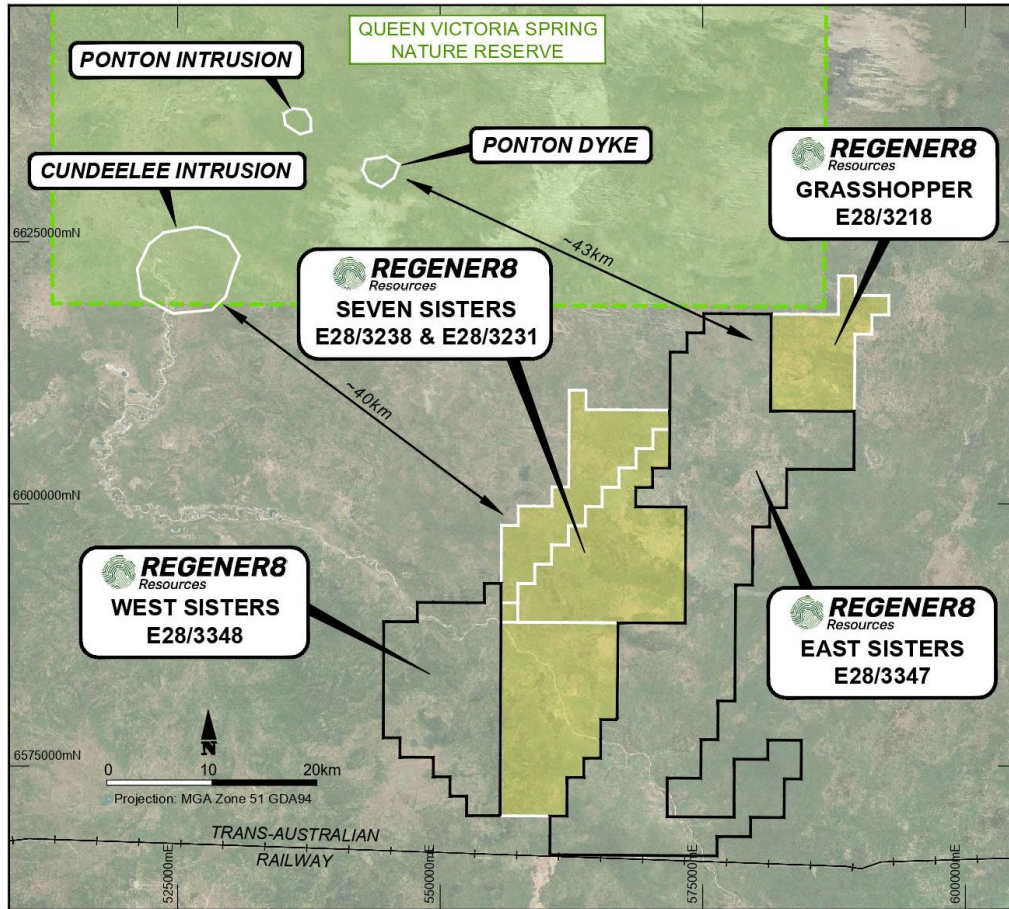


Figure 1: East Ponton Future Metals Project Map

During the period the Company also advised that it had applied to DMIRS for further exploration blocks adjacent to and between the optioned tenements, named as East and West Sisters (E28/3347 & E28/3348) (**Figure 1**). Upon tenements being granted, this provides the potential to create a district scale critical metals tenement package with a combined size of 1,300 km².

The combined tenements consolidate the area into a contiguous package that spans the potential for multiple commodities. As previously announced, this includes potential for:

- **Rare Earths** at the Grasshopper prospect, with **elevated rare earth enrichment found** across multiple historic drillholes, including **1,698ppm TREO** from 40-42m at end of hole GHA208 (ASX Announcement 20 July 2023)
- **Lithium** at Seven Sisters, with **pegmatites found** in multiple historic drillholes (never assayed for Li) offset from significant magnetic anomalies (ASX Announcement 2 August 2023)
- **Precious Metals** at the Corona prospect, with **historic intercepts found of up to 3m @ 2.55g/t Au**, which is approximately 100km downstrike SE from the Camaro Prospect that returned **3m @ 40.33g/t Au** (ASX Announcement 2 August 2023)
- **Base Metals** across the tenement package, with numerous geophysical anomalies and historical exploration indicating elevated base metals including ICG potential, and adjacent proximity to the Albany Fraser Orogen with numerous base metal discoveries

On 19 September 2023, the Company announced the results of a review of historical data at the East Ponton Future Metals Project. This review resulted in the identification of significant Ni and Co mineralisation intercepted during historic drilling at the Hatlifter prospect by Dominion Mining in 2008 that have not received any follow up exploration.



Historical exploration within tenement application E28/3347 (East Sisters) includes gold-focused exploration performed by Dominion Mining/Quadrio Resources during 2009-2010, testing several favourable structural positions underlying gold in soil anomalism at the Hatlifter prospect. Interface drilling was undertaken for 138 holes over 5 lines. Every metre was assayed for Au (either as 3m composite or individual metre samples) and the final sample from every drill hole was analysed for Ag, As, Co, Cr, Cu, Mo, Ni, Pb, Sb, Sn, Ti, W and Zn alongside the Au.

Lithologies encountered in the transported cover were largely clays, sands, and silcrete with basement intercepted between 20-60m depth.

Only mild gold anomalism was encountered from the drilling campaign with the peak result of 1m @ 0.44g/t Au returned between 35-36m depth in hole 10CUAC740 on the western side of the northernmost fence line, and the prospect was not followed up in subsequent years. Although the gold results were disappointing, the end of hole multielement results for hole 10CUAC740 (57 – 60m) returned **highly anomalous Ni (12,666 ppm or 1.26%) and Co (6,086 ppm or 0.61%)**. These results have not been followed up by Dominion, or subsequent explorers.

Reprocessing of available geophysical datasets has outlined numerous, untested anomalies in the southern part of the Seven Sisters tenement block that share similarities in shape and detail to the nearby Cundeelee Intrusion ~40km to the northeast. The Cundeelee complex displays a highly magnetic outer zone surrounding an inner zone of lower magnetism, as do a number of other Australian and global carbonatite complexes such as Mt Weld. This similar magnetic signature is present in a number of the southern anomalies on the Seven Sisters tenements.

The Company also completed detailed 3D magnetic inversion modelling over potential targets.

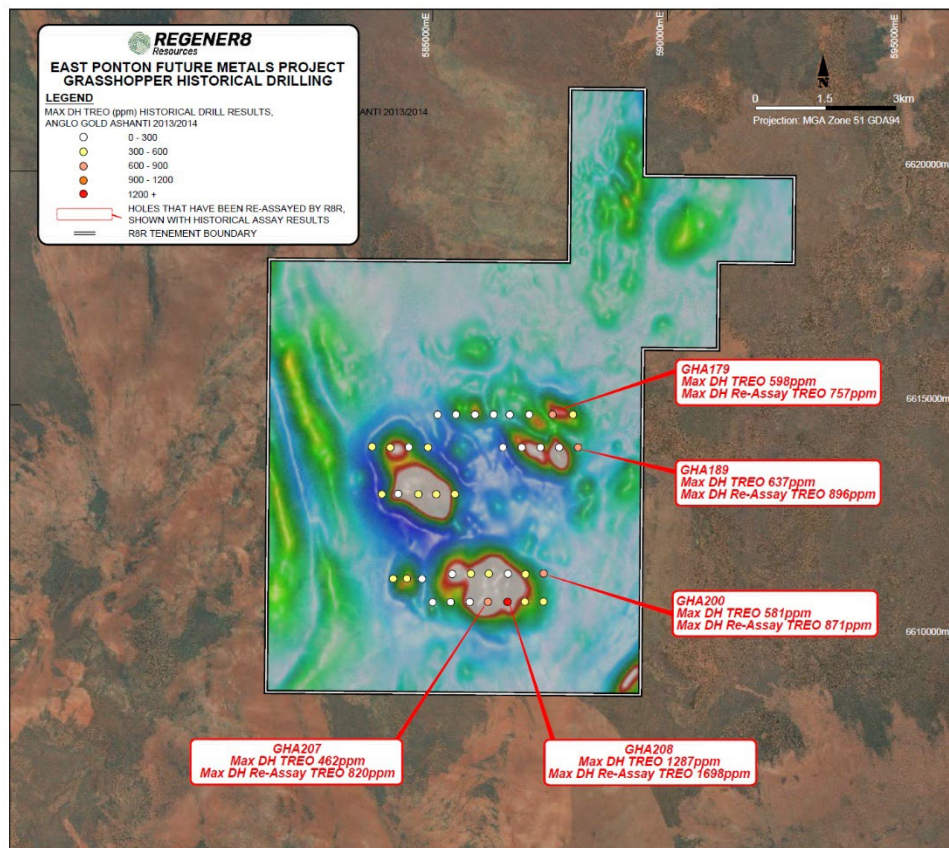


Figure 2: Grasshopper - Max Downhole TREO values from historical AGA assays and R8R re-assay >500ppm TREO, with Total Magnetic Intensity (RTP) (ASX Ann: 20/07/2023)



The Grasshopper Prospect (E28/3218) is located within the eastern Biranup Zone of the north-eastern Albany Fraser Orogen (AFO) where the AFO contacts the Yilgarn Terrain. The Biranup is largely composed of late Paleoproterozoic granitic gneisses and metagabbros, along with fragments of Archean crust interpreted as having rifted off the Yilgarn Craton in a back-arc environment during active subduction in the late Paleoproterozoic (Kirkland et al., 2011)¹.

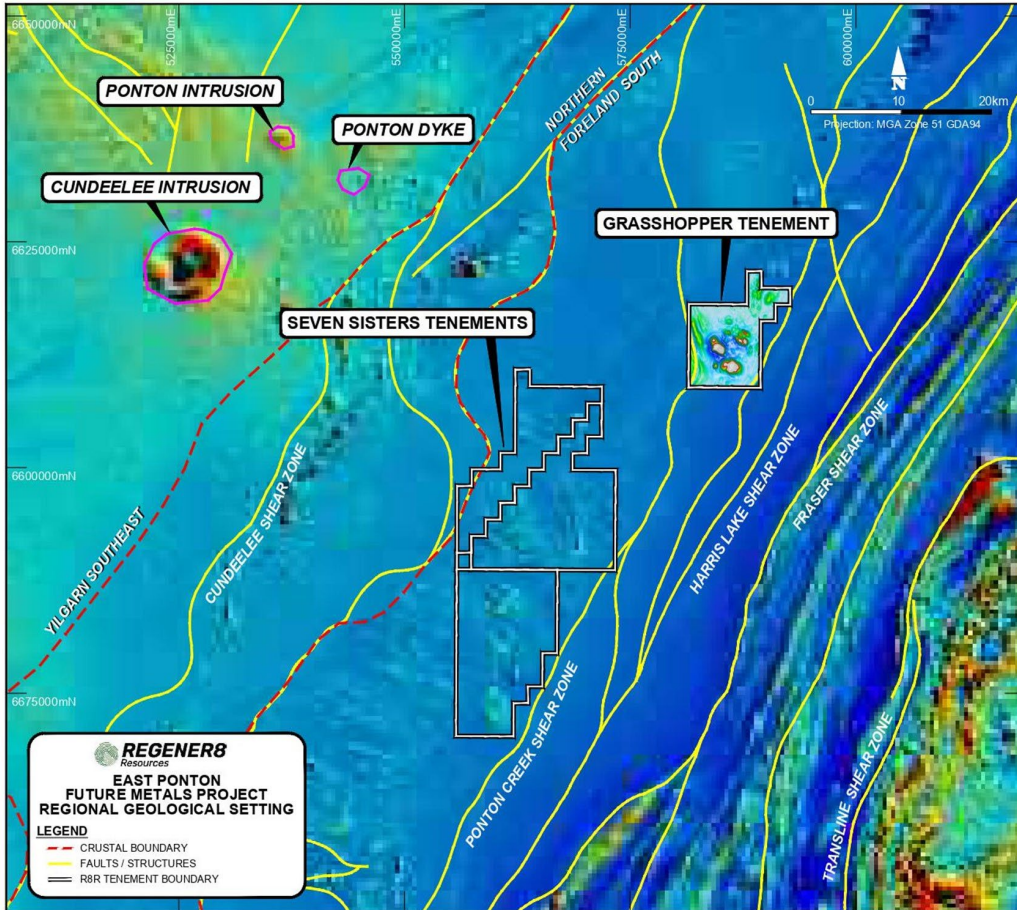


Figure 3: East Ponton Future Metals Project, Regional Geological setting over Total Magnetic Intensity (80m) RTP (DMIRS-069)

The prospect presents in aeromagnetic imagery as intense, discrete magnetic highs (**Figure 2**) associated with regional NE-SW trending fault zones (**Figure 3**).

Detailed public domain and multi-client aeromagnetic data over the Grasshopper prospect area was collated and inversion modelled by Southern Geoscience Consultants. The 3D models confirm the aeromagnetic interpretation of distinct, strongly-magnetic bodies which are likely to represent discrete intrusions within the non-magnetic country-rock gneisses.

The modelled bodies display significant complexity, with multiple fingers or lobes protruding upwards from larger stock features (**Figures 3, 4 and 5**). The modelled depth to the top of the magnetic bodies ranges between 80 to 150m, with the south-eastern body (underlying the REE anomalism encountered in historical hole GHA208) extending to >1km depth (**Figure 5**).

¹ Kirkland, C. L., Spaggiari, C. V., Pawley, M. J., Wingate, M. T. D., Smithies, R. H., Howard, H. M., ... & Poujol, M. (2011). On the edge: U–Pb, Lu–Hf, and Sm–Nd data suggests reworking of the Yilgarn craton margin during formation of the Albany-Fraser Orogen. *Precambrian Research*, 187(3-4), 223-247.

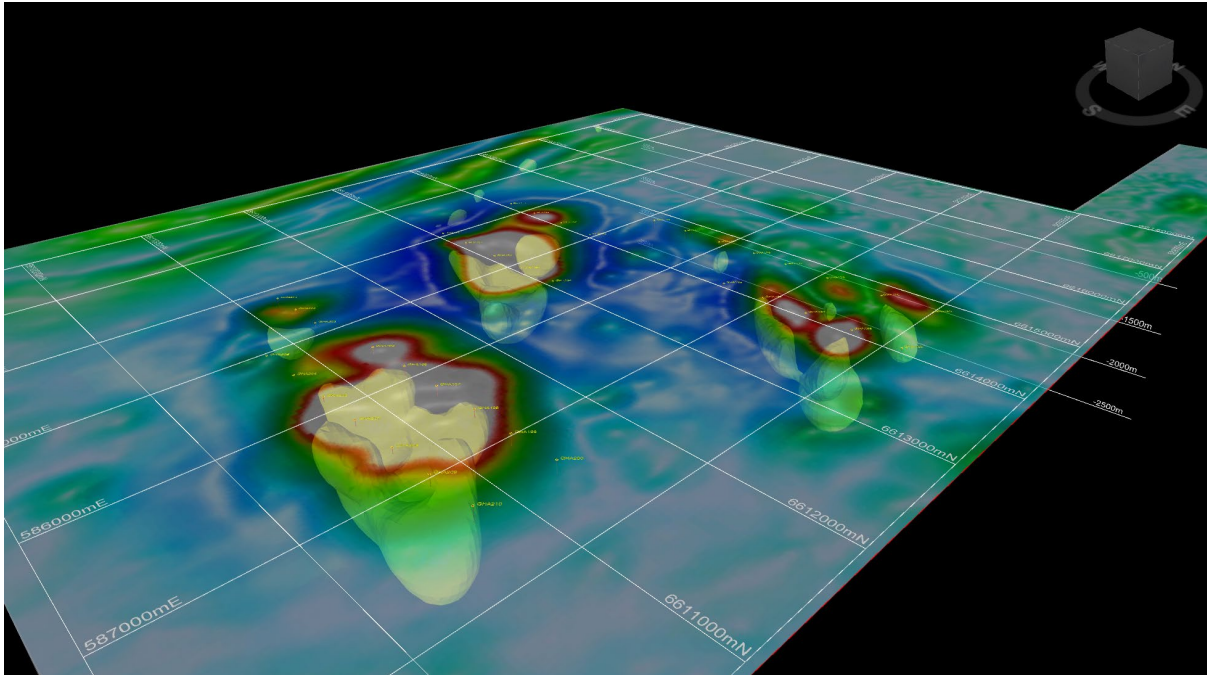


Figure 4: 3D Magnetic Inversion model with TMI and historical drillhole collars (looking north-west)

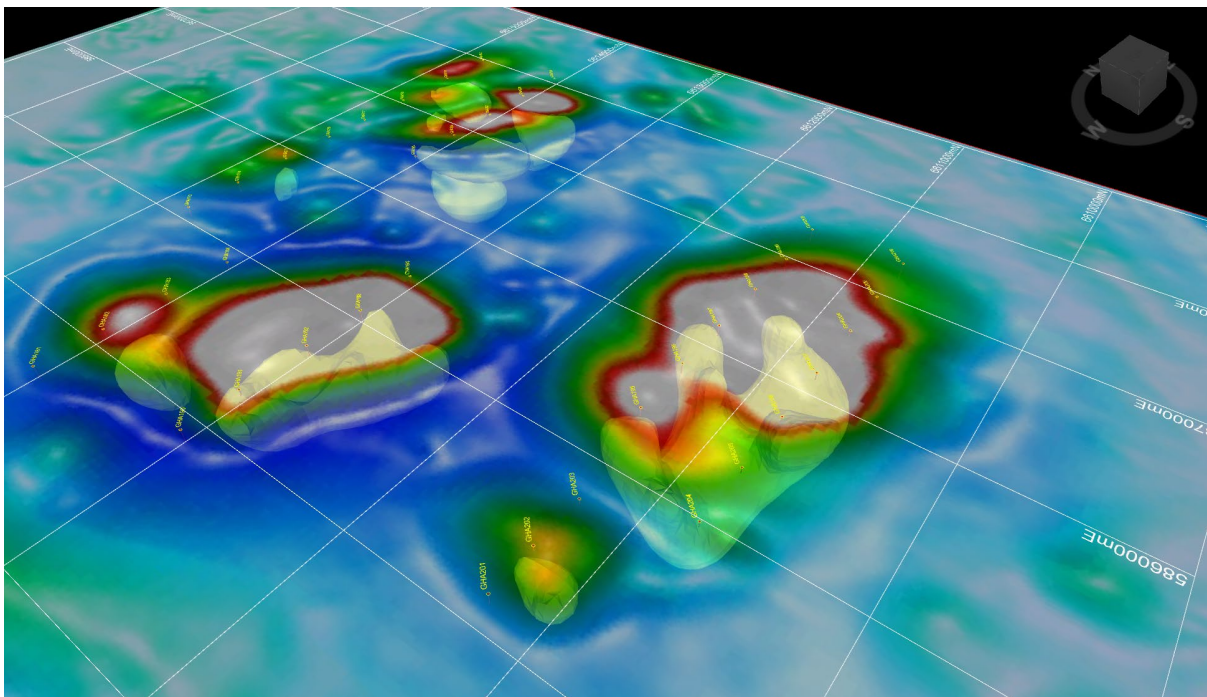


Figure 5: 3D Magnetic Inversion model with TMI and historical drillholes (looking north-east)



Magnetic Bodies Untested by Historical Drilling

The results of the 3D modelling demonstrate that the 2013 drilling by AngloGold Ashanti/ IGO did not intersect the main magnetic bodies which occur within the basement country-rock gneisses (refer ASX Announcement 20 July 2023).

Although this historical drilling was undertaken directly over the anomalies, the maximum drilling depths attained were approximately 20 to 90m. This was largely because the air-core (AC) drilling technique could only penetrate the easily drilled transported cover sequences and hence, only limited sampling of the basement was possible.

The occurrence of elevated REE and the carbonatite pathfinders Sr, Ba and P in EOH GHA208 (refer ASX Announcement 20 July 2023) in the upper-basement overlying a strong discrete magnetic anomaly suggests that historical drilling may have intercepted the distal alteration zone of a deeper, buried carbonatite system. This is highly encouraging considering the proximity of Grasshopper to the Cundeelee and Ponton Creek carbonatite intrusions ~40km to the west within the Queen Victoria Springs Nature Reserve. Like Grasshopper, these intrusions are discrete magnetic highs associated with REE, Sr, and P anomalies and proximal to large ~NE-SW trending structures that act as potential conduits allowing REE-enriched and mantle-sourced melts to be emplaced in the upper crust.

This new magnetic modelling and the historical drillhole geochemistry provide a compelling target for the Company to investigate.

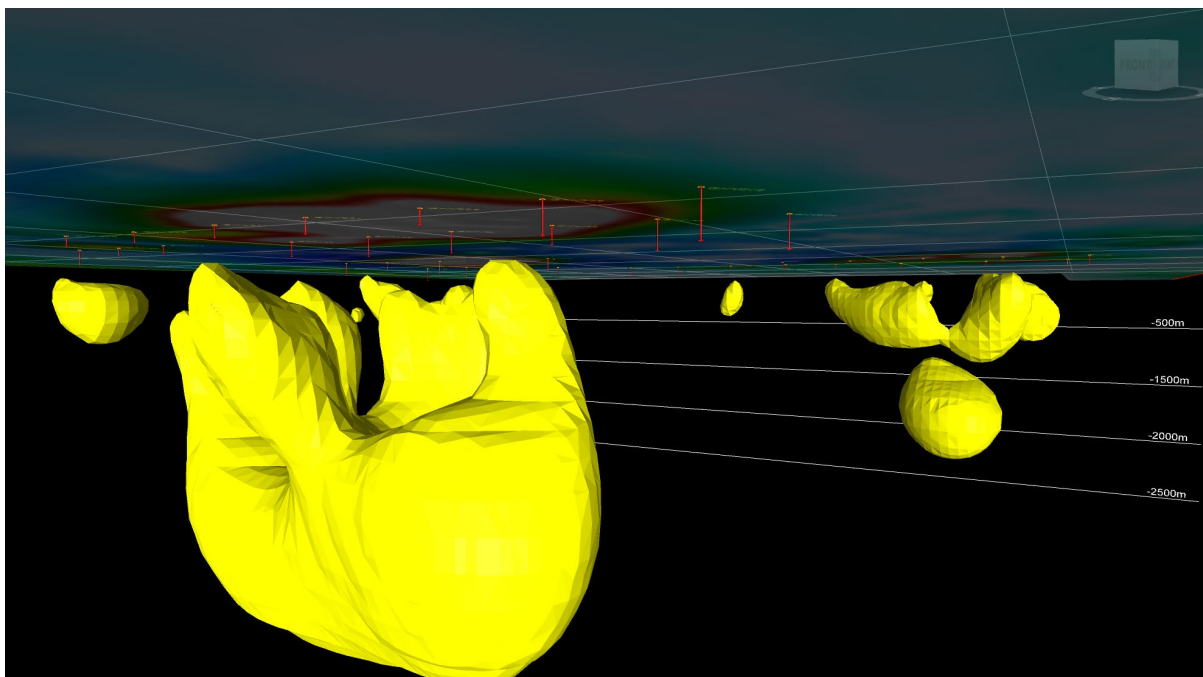


Figure 6: 3D Magnetic Inversion model with TMI and historical drillholes (looking under surface, north-east)

The work completed in the period establishes the basis for further targeting and drill planning. Over the coming months, the Company will continue to refine targets and seek to conclude land access negotiations for a maiden drill program.



Hatlifter Targets (Ni & Co)

Further review and targeting on the historical Hatlifter prospect was undertaken during the period. The Company considers this a high priority and compelling target due to the high-grade nature of historical drilling (3m @ 1.3% Ni, 0.61% Co intercepted at end of hole 10CUAC740, ASX Release 19 September 2023) with exciting potential for thickness and strike extensions.

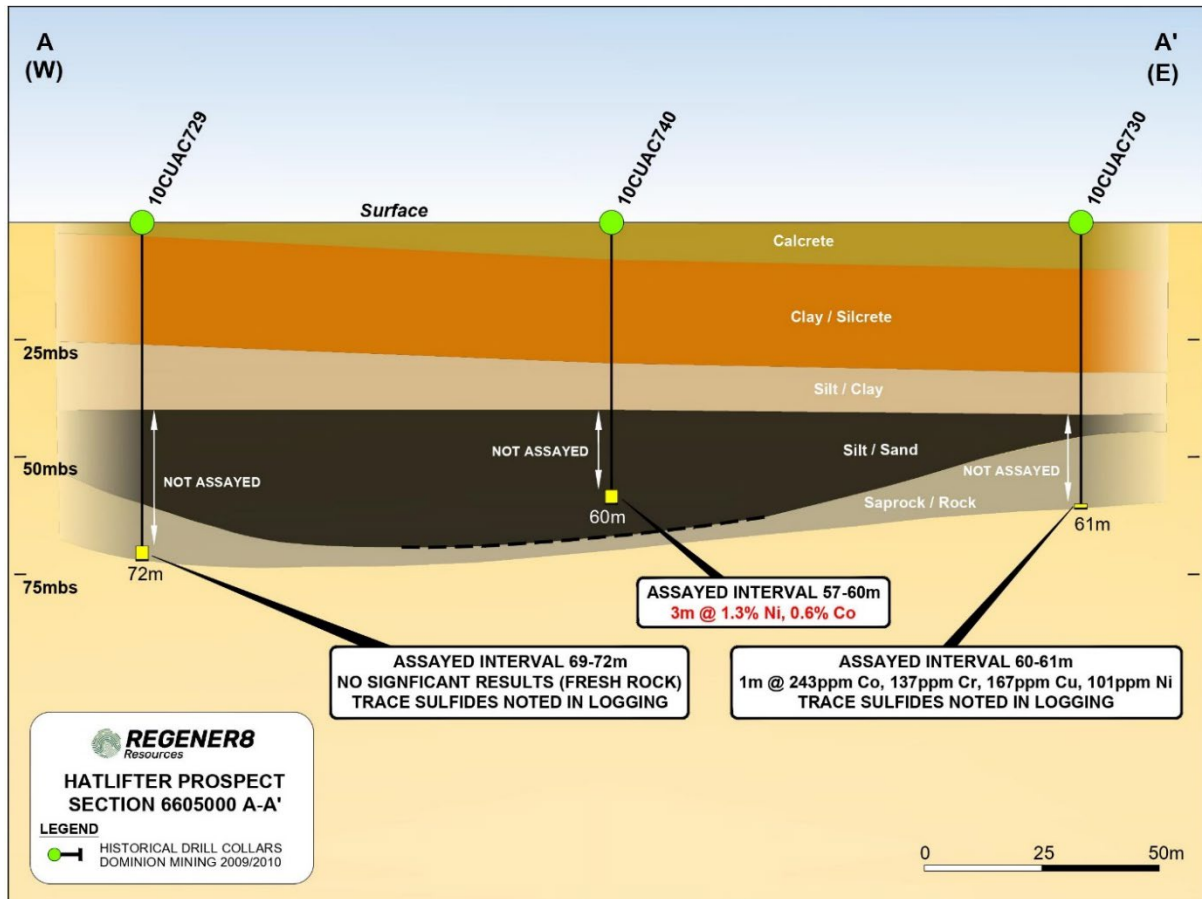


Figure 7: Section A-A' of interpreted historical AC drillhole logging at Hatlifter Prospect, East Ponton Future Metals Project (Refer ASX Release 19 September 2023)

A focus for the period has been continuing discussions with the relevant Native Title party and applicable stakeholders regarding land access for exploration programs across the East Ponton project. The Company is looking forward to finalising agreements as soon as practicable to enable requisite clearances and exploration commencing.

Kookynie Gold Project

Following on from the Company's successful maiden drilling campaign at the Kookynie Gold project (ASX Release 13 June 2023), the Company has been undertaking further review and discussion with independent geological consultants regarding follow up targeting at Niagara West prospects. Encouraging results from the campaign included 5m @ 3.18g/t Au (hole NGRC017) at the May prospect, which was nearby to numerous historical high-grade intersections of 2m @ 70.5g/t Au (hole RC38), 2m @ 15.4g/t Au (hole RC315) and 2m @ 11.32g/t Au (hole RC391). Additionally, the Company has been undertaking a review of emerging Green Bullet prospect for further targeting.

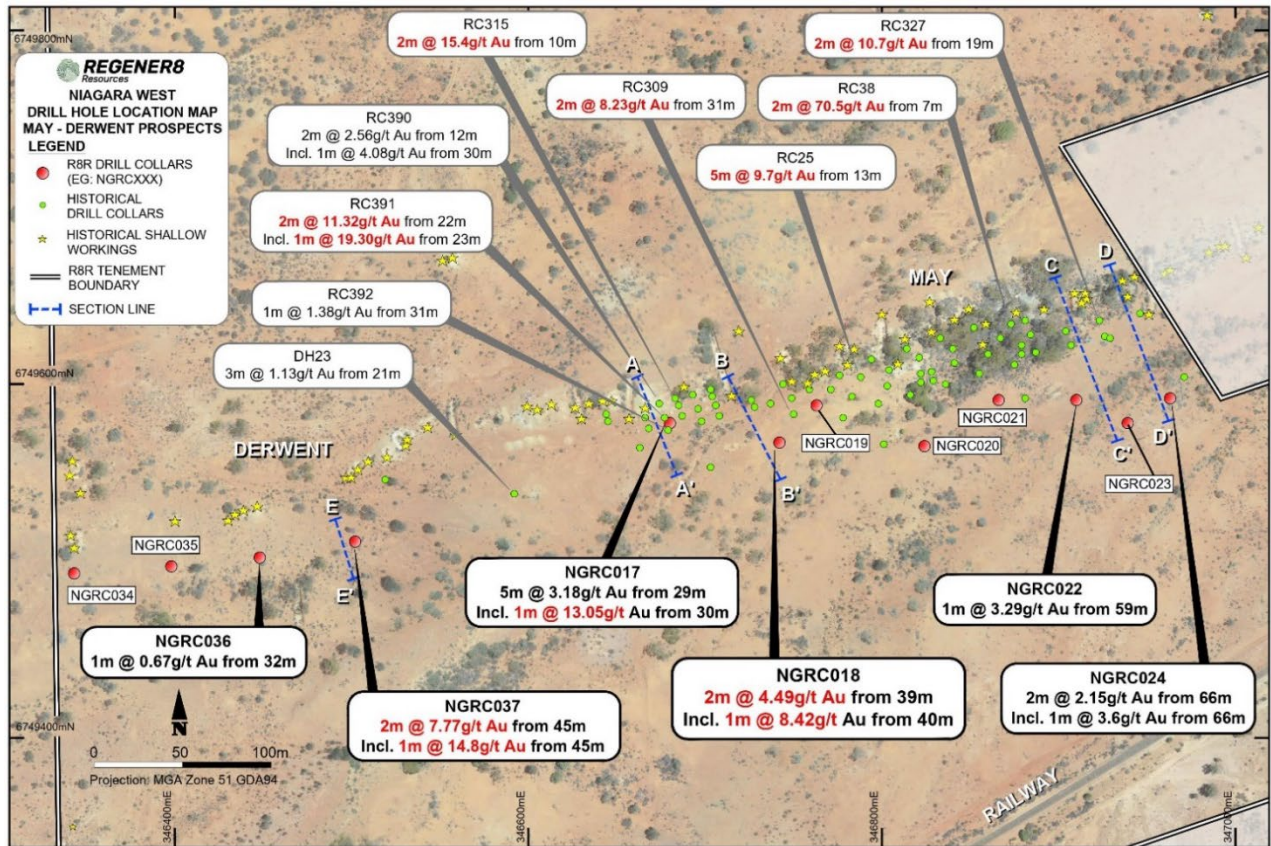


Figure 8: Location of drill hole collars and significant results of Regener8's maiden drilling campaign and May and Derwent prospects, including historical drill results and workings. (Refer ASX Release 13 June 2023)

Competent Person Statement

Information in this release that relates to Exploration Results is based on information reviewed by Neil Hutchison of Geolithic Geological Services. Mr Hutchison is engaged by Regener8 Resources NL as an independent consultant. Mr Hutchison 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 Hutchison is a Member of AIG. Mr Hutchison consents to the inclusion in this release of the matters based on his information in the form and context in which it appears.



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
12 March 2024



TENEMENT SCHEDULE AS AT 31 DECEMBER 2023

Tenement	Registered Holder	% Held	Grant Date	Expiry Date	Area
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	03/07/2027	184.00 Ha
P40/1536	Regener8 Resources NL	100	09/12/2021	08/12/2025	193.64 Ha
ELA28/3347 ⁽¹⁾	Regener8 Resources NL	100	-	-	-
ELA28/3348 ⁽¹⁾	Regener8 Resources NL	100	-	-	-

1 Tenements granted subsequent to period end, on 1 February 2024.

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. The Company is not aware of any new information or data that materially affects the information included in this release.

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 2023, 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

HALL CHADWICK WA AUDIT PTY LTD

Mark Delaurentis

MARK DELAURENTIS CA
Director

Dated this 12th day of March 2024
Perth, Western Australia



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

For the period ended 31 December 2023

	Note	31 Dec 2023 \$	31 Dec 2022 \$
Revenue from continuing operations			
Other income		53,315	35,289
Expenses			
Other expenses	2	(307,745)	(246,028)
Share-based payments	7	(23,885)	(23,885)
Loss before income tax		(278,315)	(234,624)
Income tax benefit		-	-
Loss attributable to the owners of the Company		(278,315)	(234,624)
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		(278,315)	(234,624)
Loss per share for loss from continuing operations attributable to the ordinary equity holders			
Basic and diluted loss per share		(0.0058)	(0.0048)

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 2023

	Note	31 Dec 2023 \$	30 June 2023 \$
Current assets			
Cash and cash equivalents	3	2,173,109	2,777,910
Other receivables and prepayments		42,046	107,912
Total current assets		2,215,155	2,885,822
Non-current assets			
Property, plant and equipment		2,103	2,704
Exploration and evaluation	5	2,660,705	2,296,764
Total non-current assets		2,662,808	2,299,468
Total assets		4,877,963	5,185,290
Current liabilities			
Trade and other payables	4	65,683	118,580
Provisions		-	-
Total current liabilities		65,683	118,580
Total liabilities		65,683	118,580
Net assets		4,812,280	5,066,710
Equity			
Issued capital	6	5,651,995	5,651,995
Share based payment reserve		294,174	270,289
Accumulated losses		(1,133,889)	(855,574)
Total equity		4,812,280	5,066,710

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 2023

	Issued Capital \$	Reserves \$	Accumulated Losses \$	Total Equity \$
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
As at 1 July 2023	5,651,995	270,289	(855,574)	5,066,710
Loss for the period	-	-	(278,315)	(278,315)
Other comprehensive loss	-	-	-	-
Total comprehensive loss for the period	-	-	(278,315)	(278,315)
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 2023	5,651,995	294,174	(1,133,889)	4,812,280

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 2023

	Note	31 Dec 2023 \$	31 Dec 2022 \$
Cash flows from operating activities			
Payments in the normal course of business		(264,119)	(262,909)
Payments for exploration and evaluation		-	(76,058)
Interest received		53,190	2,774
Net cash (used in) operating activities		(210,929)	(336,193)
Cash flows from investing activities			
Payments to acquire tenements		(60,000)	(150,000)
Payments for exploration and evaluation expenditure		(333,872)	(331,760)
Net cash (used in) investing activities		(393,872)	(481,760)
Cash flows from financing activities			
Proceeds from issue of shares		-	-
Money received for shares not yet issued		-	-
Share issue costs		-	(265,380)
Net cash generated from financing activities		-	(265,380)
Net increase in cash and cash equivalents		(604,801)	(1,083,333)
Cash and cash equivalents at the beginning of the period		2,777,910	4,630,367
Net cash and cash equivalents at the year	3	2,173,109	3,547,034

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 2023

1. SEGMENT INFORMATION

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

- the Kookynie Gold Project in Western Australia, and
- the East Ponton Future Metals Project in Western Australia.

On 6 July 2023, the Company executed an option to acquire the East Ponton Future Metals Project (Grasshopper and Seven Sisters prospects).

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 2023</i>				
Exploration – Kookynie Gold Project				
Kookynie Gold Project	-	-	2,312,372	345
East Ponton Future Metals Project	-	-	348,333	16,360
Corporate activities	53,315	(278,316)	2,217,258	48,978
Total	53,315	(278,316)	4,877,963	65,683
<i>For half-year 31 December 2022</i>				
Exploration – Kookynie Gold Project				
Exploration activity	-	-	2,316,764	53,827
Corporate activities	35,289	(234,624)	2,868,527	64,753
Total	35,289	(234,624)	5,185,290	118,580

¹ Corporate activities include cash held of \$2,173,109 for the period ended 31 December 2023.

Corporate activities include cash held of \$2,777,910 for the period ended 30 June 2023.



5. EXPLORATION AND EVALUATION

	Note	31 December 2023 \$	30 June 2023 \$
Opening balance		2,296,764	1,407,113
Claim acquisition cost – Grasshopper and Seven Sisters Projects		60,000	-
Exploration expenditure incurred ⁽¹⁾		303,941	889,651
Balance at period end		2,660,705	2,296,764

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 2023 Shares	30 June 2023 Shares	31 December 2023 \$	30 June 2023 \$
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 2023 \$	30 June 2023 \$
As part of share-based payments expense		
Performance rights	23,885	47,380
	23,885	47,380

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 2023 was 3.50 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 2023 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 2023, 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 2023 \$	30 June 2023 \$
Performance rights expense	23,885	47,380

8. DIVIDENDS

No dividends have been declared or paid for the period ended 31 December 2023 (31 December 2022: 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 2023.



10. COMMITMENTS

There have been no changes to commitments as disclosed in the annual report for the period ended 30 June 2023.

11. RELATED PARTY TRANSACTIONS

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 2023.

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 2023 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 2023 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 2023 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
12 March 2024

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 condensed statement of financial position as at 31 December 2023, 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 2023 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 2023 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
HALL CHADWICK WA AUDIT PTY LTD

Mark Delaurentis
MARK DELAURENTIS CA
Director

Dated this 12th day of March 2024
Perth, Western Australia