
The Directors of InterMet Resources Limited (ASX:ITT) are pleased to present the third quarter report for 2010.

Overview

Work completed during the current reporting period focused on fieldwork over the bauxite IUP leases in West Kalimantan, Indonesia.

No field work was conducted on South Australian and Queensland Projects.

Several tenements in South Australia have now been relinquished or are in the process of being transferred across to joint venture partners.

The Company retains three granted tenements in South Australia:

- EL3671 Coultas Project (expires in December).
- EL3702 Coultas Project (transfer documents have been sent to Lincoln Minerals).
- EL3467 Lake Gilles Project (tenement is being renewed prior to transfer of ownership to Mega Hindmarsh).

In Queensland InterMet formally withdrew from the Mount Lucy Project.

Queensland Projects

Work during the quarter has been limited.

Munderra Project

EPM 15481; ML 3945 and 20428 – 100% InterMet - *Copper, Gold and Base Metals*

No work completed this quarter.

Jessie Project

ML 20428 – *Copper, Gold and Base Metals*

The Mining Lease application for ML20428 (Jessie) has been abandoned due to poor prospectivity of the lease.

Mt Lucy

MLA 20488 – *Magnetite*

Under a Tenement Access and Option Agreement with Jinhua Mining International Group Pty Ltd, Jinhua completed an eight hole diamond drilling programme testing the presence of potentially economically viable magnetite mineralisation. The results of the programme were disappointing, with only thin, discontinuous magnetite encountered in drill holes.

InterMet has subsequently withdrawn from its Option Agreement to purchase the underlying Mining Licence.

Registered Office
Level 41 Australia Square
264-278 George Street
SYDNEY NSW 2000

Tel: +61 2 8221 0404
Fax: +61 2 8221 0407

InterMet Resources Limited

ACN 112 291 960

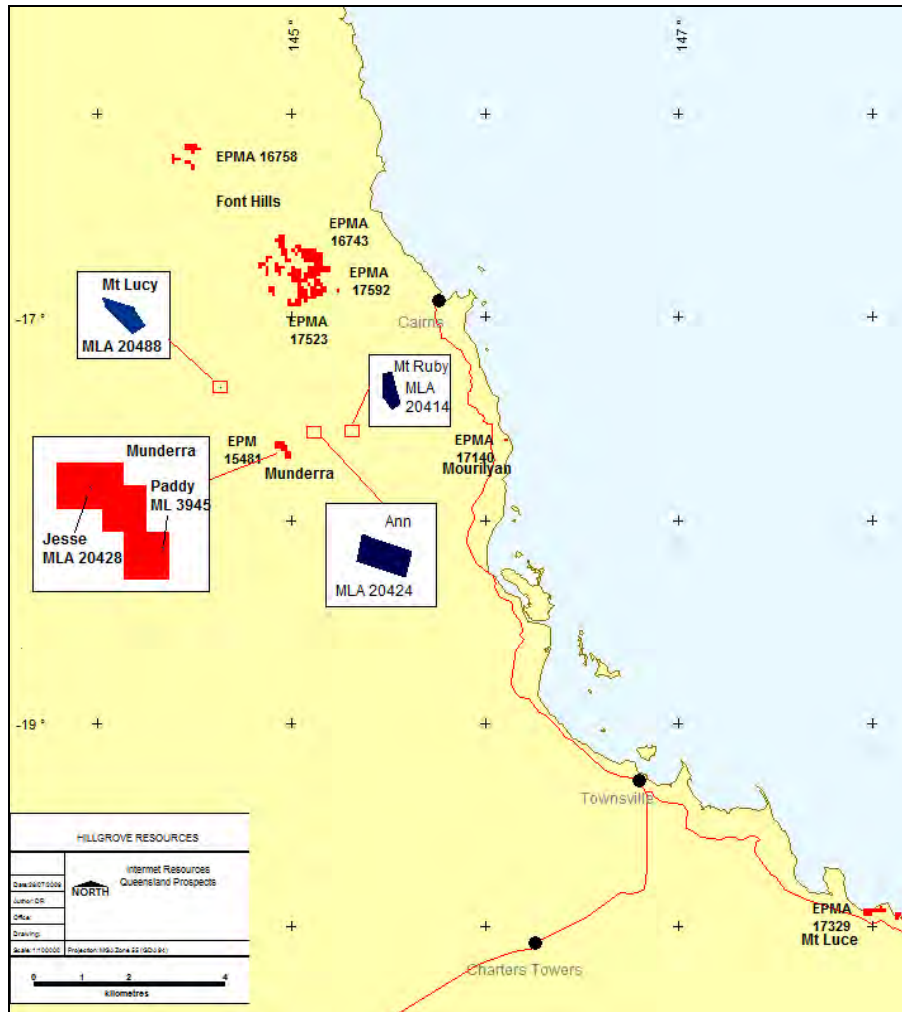
info@InterMetresources.com.au

www.InterMetresources.com.au

Exploration Office
Suite 2, Level 2
20 Havelock Street
WEST PERTH WA 6005

Tel: +61 8 9481 1433
Fax: +61 8 9481 1439

Figure 1. Location of InterMet Resources Projects in Queensland



South Australian Projects

InterMet has a series of projects located within South Australia (Figure 2). There has been no significant work done on these projects during the reporting period.

Tenements

A Renewal for EL3702 (Vanilla) has been granted for a period of two years. The license will expire on 12 February 2012. As no further work is planned on this tenement by InterMet, the licence was transferred to our joint venture partner, Lincoln Minerals.

InterMet and its joint venture partner Uranium Equities (UEQ) have withdrawn from the Watson Project (EL3800, ELA2010/00001, ELA2010/00002) and have relinquished the tenements.

Southern Gawler Ranges EL3461 has not been replaced.

Cocata Project leases EL3462 and EL3463 have not been replaced.

Lake Gilles Project licence EL3466 has not been replaced.

An application for a subsequent EL has been lodged with PIRSA for EL3467 (North Corunna) as required under the joint venture agreement with Mega Hindmarsh.

Figure 2. Location of InterMet Resources Projects in South Australia



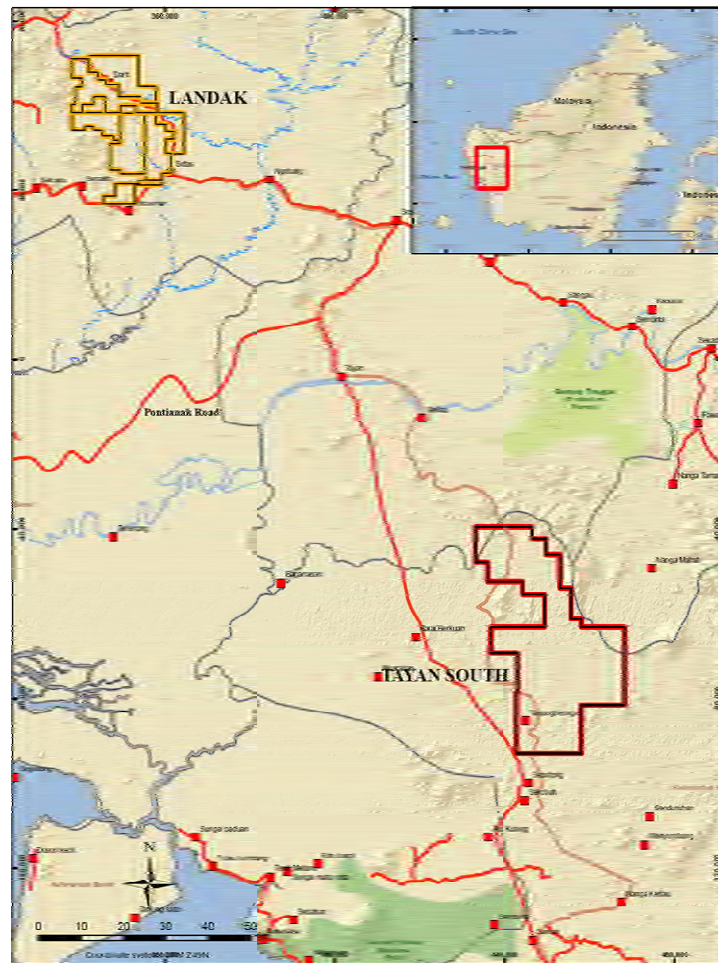
**Landak/Tayan South, Kalimantan, Indonesia
(Hillgrove option to acquire 70%)**

Hillgrove Resources Limited, the parent of InterMet holds an option to acquire a 70% interest in companies holding granted IUP's over ~1400km² of tenure prospective for bauxite (Plate 6). These options have been offered to InterMet subject to the approval of the InterMet Board and shareholders (in addition to other specific conditions) however the Board of InterMet has not yet determined whether to accept the assignment. A number of operating bauxite mines and established bauxite resources occur in close proximity to the project areas.

Exploration has focussed on the northern Landak licence this quarter. Progress was slower than anticipated, largely due to time taken to undertake successful socialisation programmes ahead of sampling activities.

A total of 144 test pits are now complete, confirming widespread bauxite occurrence throughout the tested areas. Bauxite intersected in test pits averaged 2.9m thickness, with an average Al₂O₃ grade of 40.46% (35.64% available alumina), 3% reactive silica. Overburden thickness averaged 4.3m.

Figure 3. Landak and Tayan South location



Exploration is now concentrating on the Tayan South block, where socialisation of local communities and test pitting has commenced.

Hillgrove has agreed to transfer these options to its 84.8% owned subsidiary, InterMet Resources Limited subject to Board and shareholder approval.

Significant pitting intersections are presented as Table 1.

Corporate

On the 19 August Mr David Archer tendered his resignation as Managing Director of InterMet Resources Limited and as Director of its subsidiaries, effective immediately. Mr Ronald Belz was subsequently appointed as a non-executive Director.

The information in this report that relates to Exploration Results is based on information compiled by Mr. Adam Freeman, who is a Member of The Australasian Institute of Geoscientists. Mr. Freeman is a Geology Manager for Hillgrove Resources and has sufficient relevant experience to qualify as a Competent Person as defined in the 2004 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves'. Mr. Freeman consents to the inclusion in the report of the matters based on his information in the form and context in which it appears.

For further information, contact:

Mr Russell Middleton
Director
T: 02 8221 0404

Appendix 1. Landak bauxite pitting locations map.

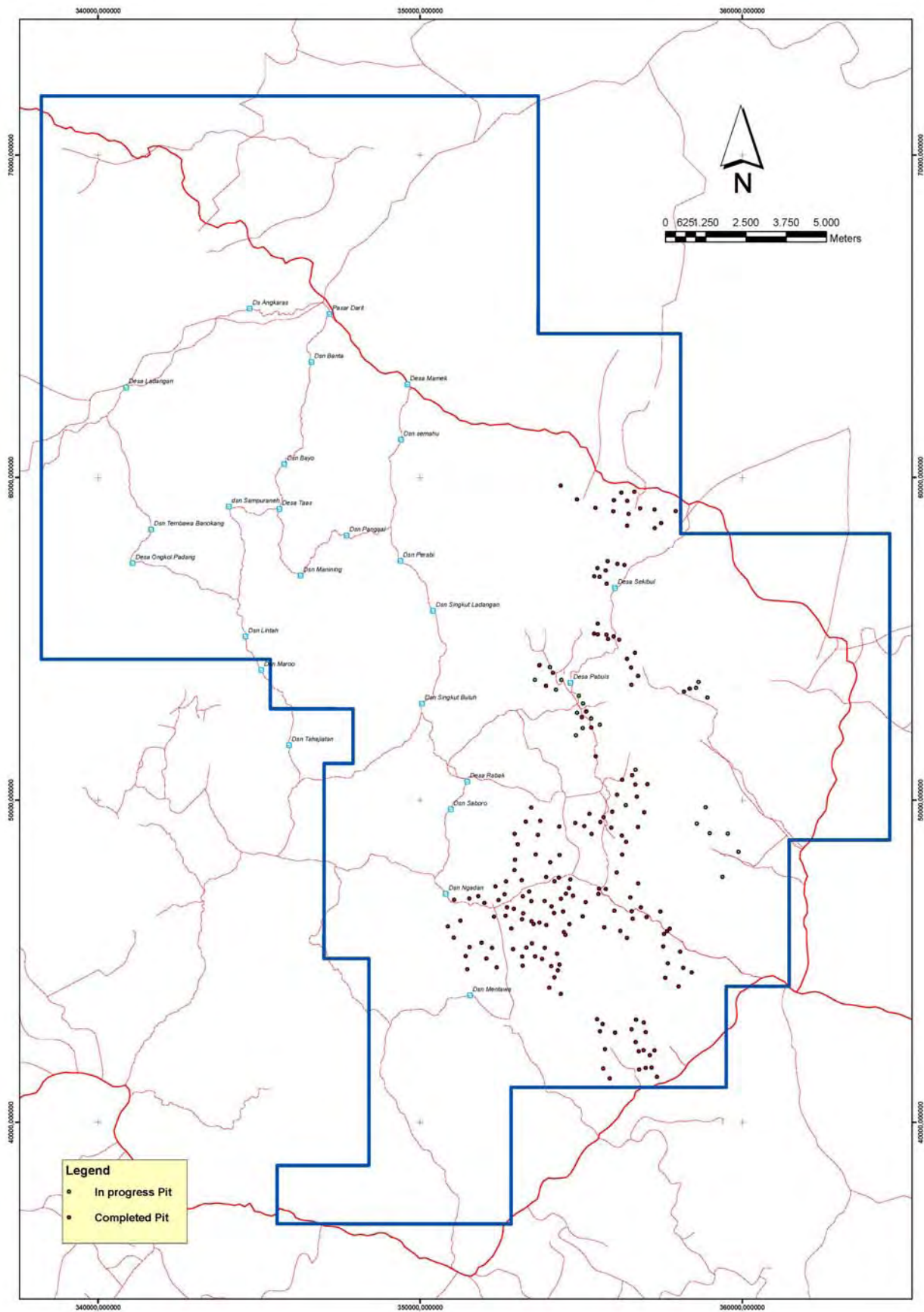


Table 1. Landak bauxite significant pitting intersections.

Pit No.	Prospect	East UTMZ49S	North UTMZ49S	RI	PIT DEPTH	Depth Over burden	Mineralised Intersection Available Al ₂ O ₃
HLBG02	Bagak	356430	59272	90.00	7.80	4.50	0.4 m @ 46.45% AAl ₂ O ₃ (calculated) / No RxSi
HLBG03	Bagak	356249	59531	85.00	7.10	1.10	3 m @ 39.88% AAl ₂ O ₃ (calculated) / No RxSi
HLBG04	Bagak	356018	59295	94.00	7.70	5.60	1 m @ 23.42% AAl ₂ O ₃ (calculated) / No RxSi
HLBG06	Bagak	355444	59056	147.00	7.30	3.50	1 m @ 35.28% AAl ₂ O ₃ (calculated) / No RxSi
HLBG07	Bagak	354871	59320	136.00	8.75	5.40	3 m @ 34.5% AAl ₂ O ₃ (calculated) / No RxSi
HLBG08	Bagak	354364	59747	88.00	8.80	4.50	1 m @ 35.67% AAl ₂ O ₃ (calculated) / No RxSi
HLBG10	Bagak	356473	58871	147.00	8.40	5.70	1m @ 31% Al ₂ O ₃ / 3.7% RxSi
HLBG11	Bagak	356426	58506	126.00	8.20	6.20	1m @ 39.4% Al ₂ O ₃ / 3.8% RxSi
HLBG12	Bagak	357483	58584	98.00	6.20	4.00	1.2m @ 47.52% Al ₂ O ₃ / 3.48% RxSi
HLBG13	Bagak	357286	58426	100.00	8.20	5.00	1m @ 45.1% Al ₂ O ₃ / 3.5% RxSi
HLBG14	Anik	357280	59006	101.00	9.40	7.40	2 m @ 35.85% AAl ₂ O ₃ / 3.65% RxSi
HLBG15	Anik	356831	59041	151.00	10.00	6.00	4 m @ 37.83% AAl ₂ O ₃ / 3.28% RxSi
HLBJ02	Bejambu	356942	43100	65.00	7.40	5.20	1.2m @ 35.1% Al ₂ O ₃ / 2.6% RxSi
HLBJ03	Bejambu	356707	43186	57.00	8.50	1.00	4 m @ 32.4% AAl ₂ O ₃ / 2.45% RxSi
HLBJ04	Bejambu	356567	42888	74.00	8.00	5.50	2.5 m @ 50.9% AAl ₂ O ₃ / 1.1% RxSi
HLBJ06	Bejambu	356691	42492	80.00	8.00	3.50	3.5 m @ 39.2% AAl ₂ O ₃ (calculated) / No RxSi
HLBJ08	Bejambu	357131	42086	81.00	7.40	3.60	3.2 m @ 52.93% AAl ₂ O ₃ / 2.37% RxSi
HLBJ10	Bejambu	357279	42235	96.00	9.50	4.30	4.7 m @ 42.22% AAl ₂ O ₃ / 1.67% RxSi
HLBN01	Banying	357004	41696	92.00	7.00	5.00	1 m @ 36.78% AAl ₂ O ₃ (calculated) / No RxSi
HLBN03	Banying	356853	46673	54.00	10.00	8.00	2 m @ 35.48% AAl ₂ O ₃ (calculated) / No RxSi
HLBN04	Banying	356528	46980	63.00	8.00	7.00	1 m @ 38.75% AAl ₂ O ₃ (calculated) / No RxSi
HLBN05	Banying	356102	47754	72.00	8.00	3.50	4.5 m @ 38.3% AAl ₂ O ₃ / 2.37% RxSi
HLBN08	Banying	355539	47088	92.00	9.30	6.00	3.3 m @ 37.22% AAl ₂ O ₃ / 2.72% RxSi
HLBN10	Banying	356601	46321	164.00	5.70	5.35	0.35 m @ 39.63% AAl ₂ O ₃ (calculated) / No RxSi
HLBN11	Banying	356422	45725	108.00	10.80	5.50	2 m @ 42.4% AAl ₂ O ₃ / 3.6% RxSi
HLBN12	Banying	356215	45942	73.00	7.90	2.80	4 m @ 34.83% AAl ₂ O ₃ / 2.23% RxSi
HLBN13	Banying	356031	46568	60.00	9.00	4.90	2 m @ 34.15% AAl ₂ O ₃ / 3.55% RxSi
HLBN15	Tumabang	357461	46543	73.00	9.20	4.20	5 m @ 34.18% AAl ₂ O ₃ / 3.38% RxSi
HLBN16	Banying	355539	47092	86.00	9.00	6.00	1 m @ 34.99% AAl ₂ O ₃ (calculated) / No RxSi
HLBY05	Banying	352295	46384	94.00	6.10	1.60	1m @ 32.2% Al ₂ O ₃ / 3.1% RxSi
HLDN01	Dunan	355587	42830	87.00	6.60	2.90	3 m @ 32.9% AAl ₂ O ₃ (calculated) / No RxSi
HLDN02	Dunan	355496	43203	79.00	9.50	3.20	3 m @ 31.72% AAl ₂ O ₃ (calculated) / No RxSi
HLDN07	Dunan	356938	42241	67.00	5.50	1.50	4 m @ 35.25% AAl ₂ O ₃ (calculated) / No RxSi
HLDN08	Dunan	357184	41704	89.00	7.20	4.40	2.8 m @ 45.9% AAl ₂ O ₃ (calculated) / No RxSi
HLDN09	Dunan	357355	41418	71.00	9.00	7.00	1.8 m @ 47.45% AAl ₂ O ₃ (calculated) / No RxSi
HLDN10	Dunan	355740	42277	63.00	8.20	2.70	2.5 m @ 27.73% AAl ₂ O ₃ (calculated) / No RxSi
HLDN11	Dunan	355686	41674	59.00	7.00	1.00	4 m @ 33.79% AAl ₂ O ₃ (calculated) / No RxSi
HLDN12	Dunan	355888	41367	91.00	8.80	6.80	2 m @ 43.28% AAl ₂ O ₃ (calculated) / No RxSi
HLGR05	Gambur	356273	48311	96.00	8.30	5.65	2 m @ 32.75% AAl ₂ O ₃ / 3.05% RxSi
HLGR18	Sakalima	355098	49193	91	9.70	6.00	3.5 m @ 32.91% AAl ₂ O ₃ / 2.79% RxSi
HLGR19	Sakalima	354818	49290	86.00	10.60	5.80	1.4m @ 43.82% Al ₂ O ₃ / 3.64% RxSi
HLGRR22	Gambur	355696	49469	65.00	3.50	1.50	2 m @ 33.6% AAl ₂ O ₃ / 3.1% RxSi
HLKR01	Karaban	353471	45557	89.00	13.40	4.60	8.8 m @ 35.65% AAl ₂ O ₃ / 2.45% RxSi
HLKR02	Karaban	353301	45425	78.00	11.40	3.55	1m @ 34.6% Al ₂ O ₃ / 4% RxSi
HLKR03	Karaban	353572	45153	111.00	10.20	6.70	2 m @ 38.05% AAl ₂ O ₃ / 3.3% RxSi
HLKR04	Karaban	352885	45378	95.00	12.50	2.00	6.5 m @ 36.65% AAl ₂ O ₃ / 2.68% RxSi
HLKR05	Karaban	354464	45905	104.00	9.40	0.90	7 m @ 35.26% AAl ₂ O ₃ / 2.29% RxSi
HLKR06	Karaban	354639	46153	100.00	6.30	4.10	2.2 m @ 35.03% AAl ₂ O ₃ / 2.83% RxSi

HLKR07	Karaban	355046	46394	91.00	8.00	5.00	3 m @ 37.77% AAl ₂ O ₃ / 2.17% RxSi
HLKR08	Karaban	355142	46836	97.00	10.00	2.90	6 m @ 34.22% AAl ₂ O ₃ / 2.2% RxSi
HLKR09	Karaban	354444	46545	74.00	8.80	1.20	2 m @ 34% AAl ₂ O ₃ / 2.8% RxSi
HLKR10	Karaban	354159	46498	88.00	10.70	5.10	1m @ 32.4% Al ₂ O ₃ / 2.9% RxSi
HLKR11	Karaban	353918	46126	55.00	5.60	1.20	2 m @ 33.13% AAl ₂ O ₃ / 2.95% RxSi
HLKR12	Karaban	354252	45237	74.00	8.20	5.00	3.2 m @ 37.65% AAl ₂ O ₃ / 2.38% RxSi
HLKR13	Karaban	353524	46156	87.00	7.00	5.00	2 m @ 42% AAl ₂ O ₃ / 2.85% RxSi
HLKR14	Karaban	353705	46202	73.00	12.40	1.70	4 m @ 35.48% AAl ₂ O ₃ / 2.9% RxSi
HLKR16	Karaban	353871	45417	74.00	10.50	1.80	3 m @ 33.53% AAl ₂ O ₃ / 2.97% RxSi
HLKR17	Karaban	353789	45075	100.00	10.80	5.80	5 m @ 37.3% AAl ₂ O ₃ / 2.4% RxSi
HLKR18	Karaban	354071	44849	77.00	11.90	3.50	3.2 m @ 35.89% AAl ₂ O ₃ / 4.01% RxSi
HLKR21	Karaban	354369	43987	93.00	11.10	2.40	1.6 m @ 31.55% AAl ₂ O ₃ / 3.05% RxSi
HLKR22	Karaban	354277	44718	93.00	9.10	2.00	2 m @ 33.4% AAl ₂ O ₃ / 3.5% RxSi
HLKR23	Karaban	354327	44896	86.00	8.10	3.20	4.8 m @ 34.15% AAl ₂ O ₃ / 3.46% RxSi
HLKR25	Karaban	355719	46052	72.00	8.90	1.40	1.5m @ 31.6% Al ₂ O ₃ / 3.5% RxSi
HLKR26	Karaban	353460	46243	79.00	11.20	4.50	2.5 m @ 31.48% AAl ₂ O ₃ / 3.18% RxSi
HLKR27	Karaban	353165	46303	66.00	8.40	3.80	1.2m @ 41.52% Al ₂ O ₃ / 3% RxSi
HLKR28	Karaban	353183	44863	100	12.10	5.60	4.4 m @ 33.34% AAl ₂ O ₃ / 3.28% RxSi
HLKR29	Karaban	353170	45147	81.00	10.00	3.60	5.4 m @ 35.16% AAl ₂ O ₃ / 2.63% RxSi
HLSK01	Sekibul	356345	57284	101.00	10.10	5.30	2.7 m @ 30.58% AAl ₂ O ₃ / 2.35% RxSi
HLSK03	Sekibul	355508	57185	106.00	11.00	5.00	1m @ 32% Al ₂ O ₃ / 3.5% RxSi
HLSK04	Sekibul	355822	57403	116.00	11.30	5.50	1.7m @ 35.9% Al ₂ O ₃ / 4.2% RxSi
HLSK05	Sekibul	355572	56916	125.00	6.10	3.30	1.7 m @ 34.43% AAl ₂ O ₃ / 4.06% RxSi
HLSK06	Sekibul	355764	57113	111.00	12.00	5.00	1m @ 37.4% Al ₂ O ₃ / 4.3% RxSi
HLSK09	Sekibul	355518	55467	108.00	14.50	5.40	9 m @ 43.2% AAl ₂ O ₃ / 3.2% RxSi
HLTM 03	Tamang	354081	46701	147.00	11.50	3.70	1.5m @ 46.8% Al ₂ O ₃ / 3.6% RxSi
HLTM02	Tumabang	354529	47098	101.00	11.80	4.10	6 m @ 32.92% AAl ₂ O ₃ / 3.22% RxSi
HLTM05	Tamang	353454	46864	129.00	10.00	2.50	3 m @ 34.03% AAl ₂ O ₃ / 2.57% RxSi
HLTM06	Tamang	354309	47595	52.00	11.30	4.70	1m @ 30.3% Al ₂ O ₃ / 3.1% RxSi
HLTM07	Tamang	353913	47613	89.00	14.30	5.20	3.6 m @ 32.67% AAl ₂ O ₃ / 2.61% RxSi
HLTM08	Tamang	354330	48296	115.00	13.90	6.70	7.1 m @ 40.56% AAl ₂ O ₃ / 3.46% RxSi
HLTM09	Tamang	354174	47484	84.00	12.40	6.90	3 m @ 31.37% AAl ₂ O ₃ / 2.87% RxSi
HLTM14	Tamang	353660	48921	96.00	11.70	5.70	5.9 m @ 41.16% AAl ₂ O ₃ / 2% RxSi
HLTM15	Tamang	352936	48953	91.00	11.50	3.80	2 m @ 36.15% AAl ₂ O ₃ / 2.55% RxSi
HLTM16	Tamang	353031	48629	86.00	9.50	3.50	6 m @ 33.58% AAl ₂ O ₃ / 2.08% RxSi
HLTM17	Tamang	353385	47162	101.00	11.00	6.20	0.8m @ 27.84% Al ₂ O ₃ / 2.32% RxSi
HLTM18	Tamang	353156	47514	101.00	12.50	3.70	2.5 m @ 31.94% AAl ₂ O ₃ / 3.02% RxSi
HLTM19	Tamang	354038	48071	77	11.00	6.00	4 m @ 33.8% AAl ₂ O ₃ / 4.3% RxSi
HLTM20	Tamang	353591	48313	90	11.70	3.40	6.1 m @ 35.39% AAl ₂ O ₃ / 3.77% RxSi
HLTM21	Tamang	354375	46939	86.00	6.40	2.70	2.3 m @ 33.47% AAl ₂ O ₃ / 3.22% RxSi
HLTM22	Tamang	354625	47269	97.00	10.00	3.90	4.1 m @ 34.88% AAl ₂ O ₃ / 2.33% RxSi
HLTM23	Tamang	353281	49332	96	11.00	4.40	5 m @ 36.5% AAl ₂ O ₃ / 3% RxSi

NOTE:

Analysis of Al₂O₃ by Borate Fusion XRF by Intertek laboratories, Jakarta

Analysis of reactive silica and available alumina by hot hydroxide leach by Genalysis laboratories, Perth.

Intercepts calculated as a weighted average, using a 30% available alumina lower cit / maximum 6% reactive silica

Maximum 2m internal waste.

Appendix 5B

Mining exploration entity quarterly report

Name of entity

InterMet Resources Limited

ABN

66 112 291 960

Quarter ended ("current quarter")

31 October 2010

Consolidated statement of cash flows

Cash flows related to operating activities	Current quarter \$A'000	Year to date (9 months) \$A'000
1.1 Receipts from product sales and related debtors		
1.2 Payments for (a) exploration & evaluation (b) development (c) production (d) administration	(25) (64)	(251) (256)
1.3 Dividends received		
1.4 Interest and other items of a similar nature received		
1.5 Interest and other costs of finance paid		
1.6 Income taxes paid		
1.7 Other (provide details if material)		
Net Operating Cash Flows	(89)	(507)
Cash flows related to investing activities		
1.8 Payment for purchases of: (a) prospects (b) equity investments (c) other fixed assets		
1.9 Proceeds from sale of: (a) prospects (b) equity investments (c) other fixed assets		
1.10 Loans to other entities		
1.11 Loans repaid by other entities		
1.12 Other (provide details if material)		
Net investing cash flows		
1.13 Total operating and investing cash flows (carried forward)	(89)	(507)

+ See chapter 19 for defined terms.

Appendix 5B
Mining exploration entity quarterly report

1.13	Total operating and investing cash flows (brought forward)	(89)	(507)
	Cash flows related to financing activities		
1.14	Proceeds from issues of shares, options, etc.		
1.15	Proceeds from sale of forfeited shares		
1.16	Proceeds from borrowings	117	507
1.17	Repayment of borrowings		
1.18	Dividends paid		
1.19	Other (provide details if material)		
	Net financing cash flows	117	507
	Net increase (decrease) in cash held	28	(0)
1.20	Cash at beginning of quarter/year to date	32	60
1.21	Exchange rate adjustments to item 1.20		
1.22	Cash at end of quarter	60	60

Payments to directors of the entity and associates of the directors
Payments to related entities of the entity and associates of the related entities

		Current quarter \$A'000
1.23	Aggregate amount of payments to the parties included in item 1.2	21
1.24	Aggregate amount of loans to the parties included in item 1.10	

1.25 Explanation necessary for an understanding of the transactions

The Company has entered in to a short-term loan facility with Hillgrove Resources Limited.

Non-cash financing and investing activities

2.1 Details of financing and investing transactions which have had a material effect on consolidated assets and liabilities but did not involve cash flows

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2.2 Details of outlays made by other entities to establish or increase their share in projects in which the reporting entity has an interest

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+ See chapter 19 for defined terms.

Financing facilities available

Add notes as necessary for an understanding of the position.

	Amount available \$A'000	Amount used \$A'000
3.1 Loan facilities	1,500	1,416
3.2 Credit standby arrangements		

Estimated cash outflows for next quarter

	\$A'000
4.1 Exploration and evaluation	25
4.2 Development	
4.3 Production	
4.4 Administration	45
Total	70

Reconciliation of cash

Reconciliation of cash at the end of the quarter (as shown in the consolidated statement of cash flows) to the related items in the accounts is as follows.

	Current quarter \$A'000	Previous quarter \$A'000
5.1 Cash on hand and at bank	48	17
5.2 Deposits at call	12	15
5.3 Bank overdraft		
5.4 Other (provide details)		
Total: cash at end of quarter (item 1.22)	60	32

Changes in interests in mining tenements

	Tenement reference	Nature of interest (note (2))	Interest at beginning of quarter	Interest at end of quarter
6.1 Interests in mining tenements relinquished, reduced or lapsed	EL3313	49%	49%	0%
	EL3323	49%	49%	0%
	EL3800	49%	49%	0%
	EL3948	100%	100%	0%
6.2 Interests in mining tenements acquired or increased				

+ See chapter 19 for defined terms.

Appendix 5B
Mining exploration entity quarterly report

Issued and quoted securities at end of current quarter

Description includes rate of interest and any redemption or conversion rights together with prices and dates.

	Total number	Number quoted	Issue price per security (see note 3) (cents)	Amount paid up per security (see note 3) (cents)
7.1 Preference securities <i>(description)</i>				
7.2 Changes during quarter (a) Increases through issues (b) Decreases through returns of capital, buy-backs, redemptions				
7.3 +Ordinary securities	50,500,500	50,500,500		
7.4 Changes during quarter (a) Increases through issues (b) Decreases through returns of capital, buy-backs				
7.5 +Convertible debt securities <i>(description)</i>				
7.6 Changes during quarter (a) Increases through issues (b) Decreases through securities matured, converted				
7.7 Options <i>(description and conversion factor)</i>				
7.8 Issued during quarter				
7.9 Exercised during quarter				
7.10 Expired during quarter				
7.11 Debentures <i>(totals only)</i>				
7.12 Unsecured notes <i>(totals only)</i>				

+ See chapter 19 for defined terms.

Compliance statement

- 1 This statement has been prepared under accounting policies which comply with accounting standards as defined in the Corporations Act.
- 2 This statement does give a true and fair view of the matters disclosed.

Sign here:



Date: 30 November 2010

(Company Secretary)

Print name:

Russell Middleton

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 wanting to disclose additional information is encouraged to do so, in a note or notes attached to this report.
- 2 The "Nature of interest" (items 6.1 and 6.2) includes options in respect of interests in mining tenements acquired, exercised or lapsed during the reporting period. If the entity is involved in a joint venture agreement and there are conditions precedent which will change its percentage interest in a mining tenement, it should disclose the change of percentage interest and conditions precedent in the list required for items 6.1 and 6.2.
- 3 **Issued and quoted securities** The issue price and amount paid up is not required in items 7.1 and 7.3 for fully paid securities.
- 4 The definitions in, and provisions of, *AASB 1022: Accounting for Extractive Industries* and *AASB 1026: Statement of Cash Flows* apply to this report.
- 5 **Accounting Standards** ASX will accept, for example, the use of International Accounting Standards for foreign entities. If the standards used do not address a topic, the Australian standard on that topic (if any) must be complied with.

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