



## Update Summary

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### Entity name

ALS LIMITED

### Security on which the Distribution will be paid

ALQ - ORDINARY FULLY PAID

### Announcement Type

Update to previous announcement

### Date of this announcement

16/6/2026

### Reason for the Update

Third-party appointed by ALS to execute the on-market share purchase added at A4.13.

### Additional Information

Dividends will be paid as a cash payment direct credited to shareholders nominated bank account.

### Refer to below for full details of the announcement



## Announcement Details

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### Part 1 - Entity and announcement details

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#### 1.1 Name of +Entity

ALS LIMITED

#### 1.2 Registered Number Type

ACN

#### Registration Number

009657489

#### 1.3 ASX issuer code

ALQ

#### 1.4 The announcement is

Update/amendment to previous announcement

#### 1.4a Reason for update to a previous announcement

Third-party appointed by ALS to execute the on-market share purchase added at A4.13.

#### 1.4b Date of previous announcement(s) to this update

18/5/2026

#### 1.5 Date of this announcement

16/6/2026

#### 1.6 ASX +Security Code

ALQ

#### ASX +Security Description

ORDINARY FULLY PAID

### Part 2A - All dividends/distributions basic details

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#### 2A.1 Type of dividend/distribution

Ordinary

#### 2A.2 The Dividend/distribution:

relates to a period of six months

#### 2A.3 The dividend/distribution relates to the financial reporting or payment period ending ended/ending (date)

31/3/2026

#### 2A.4 +Record Date

15/6/2026

#### 2A.5 Ex Date

12/6/2026

**2A.6 Payment Date**

3/7/2026

**2A.7 Are any of the below approvals required for the dividend/distribution before business day 0 of the timetable?**

- Security holder approval
- Court approval
- Lodgement of court order with +ASIC
- ACCC approval
- FIRB approval
- Another approval/condition external to the entity required before business day 0 of the timetable for the dividend/distribution.

No

**2A.8 Currency in which the dividend/distribution is made ("primary currency")**

AUD - Australian Dollar

**2A.9 Total dividend/distribution payment amount per +security (in primary currency) for all dividends/distributions notified in this form**

AUD 0.23100000

**2A.10 Does the entity have arrangements relating to the currency in which the dividend/distribution is paid to securityholders that it wishes to disclose to the market?**

Yes

**2A.11 Does the entity have a securities plan for dividends/distributions on this +security?**

We have a Dividend/Distribution Reinvestment Plan (DRP)

**2A.11a If the +entity has a DRP, is the DRP applicable to this dividend/distribution?**

Yes

**2A.11a(i) DRP Status in respect of this dividend/distribution**

Full DRP

**2A.12 Does the +entity have tax component information apart from franking?**

Yes

## Part 2B - Currency Information

**2B.1 Does the entity default to payment in certain currencies dependent upon certain attributes such as the banking instruction or registered address of the +securityholder? (For example NZD to residents of New Zealand and/or USD to residents of the U.S.A.).**

Yes

**2B.2 Please provide a description of your currency arrangements**

Allow for payments of dividends in currencies of shareholder jurisdictions eg NZD for New Zealand, British Pounds to residents of UK, USD to residents of USA.

**2B.2a Other currency/currencies in which the dividend/distribution will be paid:**

Currency	Payment currency equivalent amount per security
EUR - Euro	EUR
USD - US Dollar	USD



HKD - Hong Kong Dollar	HKD
NZD - New Zealand Dollar	NZD
GBP - Pound Sterling	GBP
SGD - Singapore Dollar	SGD

**2B.2b Please provide the exchange rates used for non-primary currency payments**

The calculation of payment currency equivalent is done at the exchange rate on the day payment is issued through the Send Payments Systems.

**2B.2c If payment currency equivalent and exchange rates not known, date for information to be released****Estimated or Actual?**

Actual

3/7/2026

**2B.3 Can the securityholder choose to receive a currency different to the currency they would receive under the default arrangements?**

Yes

**2B.3a Please describe what choices are available to a securityholder to receive a currency different to the currency they would receive under the default arrangements**

Available where banks allow foreign currency account set up and receipt.

**2B.3b Date and time by which any document or communication relating to the above arrangements must be received in order to be effective for this dividend/distribution**

Monday June 15, 2026 17:00:00

**2B.3c Please provide, or indicate where relevant forms can be obtained and how and where they must be lodged**

Security holders may obtain foreign currency forms from the Company Secretary's share registry, Boardroom Pty Ltd at [enquiries@boardroomlimited.com.au](mailto:enquiries@boardroomlimited.com.au) or phone 1300 737 760 pr +61 2 9290 9600 (outside Australia).

## Part 3A - Ordinary dividend/distribution

**3A.1 Is the ordinary dividend/distribution estimated at this time?**

No

**3A.1a Ordinary dividend/distribution estimated amount per +security**

AUD

**3A.1b Ordinary Dividend/distribution amount per security**

AUD 0.23100000

**3A.2 Is the ordinary dividend/distribution franked?**

Yes

**3A.2a Is the ordinary dividend/distribution fully franked?**

No

**3A.3 Percentage of ordinary dividend/distribution that is franked**

30.0000 %

**3A.3a Applicable corporate tax rate for franking credit (%)**

30.0000 %

**3A.4 Ordinary dividend/distribution franked amount per +security**

AUD 0.06930000

**3A.5 Percentage amount of dividend which is unfranked**

70.0000 %

**3A.6 Ordinary dividend/distribution unfranked amount per +security excluding conduit foreign income amount**

AUD 0.00000000

**3A.7 Ordinary dividend/distribution conduit foreign income amount per security**

AUD 0.16170000

## Part 3E - Other - distribution components / tax

**3E.1 Please indicate where and when information about tax components can be obtained (you may enter a url).**

Please refer to Appendix 4E to the Preliminary Full Year results announcement made to the market on 18 May 2026.

3E.2 Please indicate the following information if applicable. (Refer Annual Investment Income Report specification for further information)

Field Name	AIIR Specification Reference	Value	Estimated/Actual
Interest	9.79		
Unfranked dividends not declared to be conduit foreign income	9.80		
Unfranked dividends declared to be conduit foreign income	9.81		
Assessable foreign source income	9.91		
Tax-free amounts	9.96		
Tax-deferred amounts	9.97		
Managed investment trust fund payments	9.105		
Franked distributions from trusts	9.120		
Gross cash distribution	9.121		
Interest exempt from withholding	9.122		
Capital Gains discount method Non-Taxable Australian property	9.124		
Capital gains other Non-Taxable Australian property	9.126		
Other income	9.130		
Royalties	9.135		



NCMI

Excluded from NCMI

## Part 4A - +Dividend reinvestment plan (DRP)

**4A.1 What is the default option if +security holders do not indicate whether they want to participate in the DRP?**

Do not participate in DRP (i.e. cash payment)

**4A.2 Last date and time for lodgement of election notices to share registry under DRP**

Tuesday June 16, 2026 17:00:00

**4A.3 DRP discount rate**

0.0000 %

**4A.4 Period of calculation of reinvestment price****Start Date**

17/6/2026

**End Date**

23/6/2026

**4A.5 DRP price calculation methodology**

Five day volume weighted average price (VWAP) over the five consecutive trading days following the DRP Election date.

**4A.6 DRP Price (including any discount):**

AUD

**4A.7 DRP +securities +issue date****4A.8 Will DRP +securities be a new issue?**

No

**4A.9 Is there a minimum dollar amount or number of +securities required for DRP participation?**

Yes

**4A.9a Minimum number of +securities required for DRP participation**

1

**4A.9b Minimum amount for DRP participation**

AUD

**4A.10 Is there a maximum dollar amount or number of +securities required for DRP participation?**

No

**4A.11 Are there any other conditions applying to DRP participation?**

Yes

**4A.11a Conditions for DRP participation**

Only open to participants with registered addresses in Australia and New Zealand.

**4A.12 Link to a copy of the DRP plan rules**Refer to DRP terms and conditions at [www.alsglobal.com](http://www.alsglobal.com)**4A.13 Further information about the DRP**

The announced neutralisation of the DRP will involve an on-market purchase of shares during the DRP Pricing Period by Macquarie Securities (Australia) Limited, which are to be allocated to DRP Participants on 3 July 2026. To the extent that the on-market purchase is not able to be completed for any reason, then ALS will issue new shares to meet its obligations under the DRP.



Part 5 - Further information

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**5.1 Please provide any further information applicable to this dividend/distribution**

No discount to the five day VWAP calculated from 17 June 2026 to 23 June 2026 will be applied.

**5.2 Additional information for inclusion in the Announcement Summary**

Dividends will be paid as a cash payment direct credited to shareholders nominated bank account.

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