

# Periodic Corporate Report Verification Procedure

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## Purpose

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

This Procedure summarises the process undertaken by Cooper Energy to verify the integrity of any Periodic Corporate Report we release to the market.

## Scope

This Procedure applies to Cooper Energy Limited and all of its subsidiaries (**Cooper Energy**).

This Procedure applies to any Cooper Energy periodic corporate report, including:

- annual directors' report;
- annual and half yearly financial statements;
- operating and financial review;
- remuneration report;
- quarterly activity report;
- sustainability report;
- corporate governance statement; and
- similar periodic report prepared for the benefit of investors,

(each a **Periodic Corporate Report**).

This Procedure should be read in conjunction with Cooper Energy's ***Continuous Disclosure and Market Communications Code***.

## Responsibilities

1. Cooper Energy's 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.
2. 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.

## Requirements

Cooper Energy's process for verifying 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 Cooper Energy's corporate policy and regulatory requirements, and that the Periodic Corporate Report contains no material omissions;
- information about Cooper Energy's petroleum reserves is only included in a report if the information complies with the ASX Listing Rules;

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- 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 Cooper Energy (taken as a whole) must be approved by the Board;
- each draft Periodic Corporate Report is reviewed by Investor Relations, the Chief Financial Officer, the General Counsel and the Managing Director before its release; and
- each annual financial statement will be subject to audit by a reputable external auditor.