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**INTERIM CONSOLIDATED FINANCIAL REPORT
FOR THE SIX MONTHS ENDED 31 DECEMBER 2025**

ASX CODE: AUR

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ABN 77 085 806 284

Directors

Neville Bassett	Non-Executive Chair
Craig Hall	Non-Executive Director
Mike Hendriks	Managing Director

Company Secretary

Chris Achurch

Registered Office and Principal Place of Business

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Web: www.aurisminerals.com.au

Australian Securities Exchange

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Perth WA 6000

ASX Code

Ordinary fully paid shares: AUR

Share Registry

Automic Pty Ltd
Level 5, 191 St Georges Terrace
Perth WA 6000
Tel: (+61-8) 9324 2099
Email: hello@automicgroup.com.au
Web: www.automicgroup.com.au

Auditors

Elderton Audit Pty Ltd
Level 28, 140 St Georges Terrace
Perth WA 6000

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DIRECTORS' REPORT

The directors present their report together with the interim financial report of Auris Minerals Limited and its controlled entities for the six months ended 31 December 2025 and the independent auditor's review report thereon.

1. Directors

The directors of the Company at any time during or since the end of the interim period are set out below. Directors were in office for the entire period unless otherwise stated.

Name	Position	Appointment date
Mr Neville Bassett	Non-Executive Chair	Appointed 20 April 2018
Mr Craig Hall	Non-Executive Director	Appointed 1 August 2018
Mr Mike Hendriks	Managing Director	Appointed 20 November 2020

2. Review and results of operations

Operating Review

The consolidated loss of the Group for the half-year ended 31 December 2025 after providing for income tax amounted to \$163,707 (2024: loss of \$259,611).

Review of Operations

Highlights

- During the reporting period Auris received \$3.2 million via a strategic placement to various sophisticated and professional investors, ensuring the Company can build a high-performing geological team internally and to support the future exploration previously earmarked. With the new funding, the Company aims to accelerate project identification and strengthen its in-house capabilities.
- Auris continues to strategically advance high-quality targets within the Bryah Basin while also assessing new project opportunities.
- Auris held \$3.78 million in cash at the end of December 2025.

Company Overview

Auris is exploring for base metals and gold in the Bryah Basin of Western Australia. Auris has consolidated a tenement portfolio of 223km², which is divided into two well defined project areas: Forrest and Morck Well, (Figure 1).

DIRECTORS' REPORT

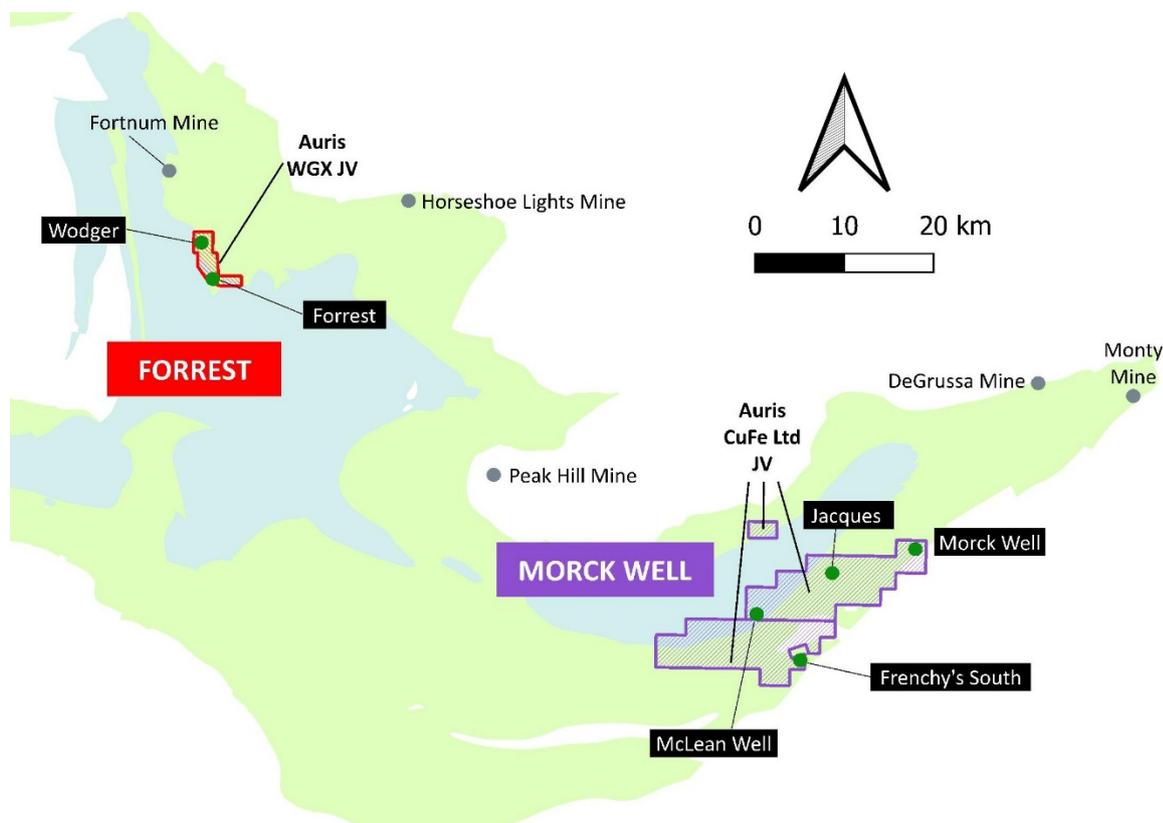


Figure 1: Auris' copper-gold exploration tenement portfolio at 31 December 2025, with the Westgold Resources and CuFe joint venture areas highlighted

Notes:

1. The Forrest project tenement R52/10 has the following outside interests:
 - Auris 80%; Westgold Resources 20% (ASX:WGX). Westgold interest is free carried until a Decision to Mine.
 - Westgold Resources Ltd own the gold rights over the Auris interest.
2. The Morck Well project tenements E51/1033 and E52/1672 have the following outside interests:
 - Auris 80%; CuFe 20% (ASX:CUF). The CuFe Ltd interest is free carried until a Decision to Mine.

Morck Well Project

A total of 19 rock chip samples were collected at the Jacques gold prospect to further evaluate a gold mineralised trend within RC drilling and rock chip sampling, interpreted to trend for over 370m strike extent. A maximum result of 0.88 g/t Au was received, (Refer ASX Announcement 14 November 2025).

A total of 15 rock chip samples were collected at the Frenchy's South gold prospect to further evaluate potential strike extensions to a 1.4km gold anomalous trend interpreted from completed drilling. No significant results were received.

Doolgunna Project

Tenement E52/2438 was surrendered following settlement of a forfeiture application.

3. Events Subsequent to Reporting Date

No matters or circumstances have arisen since the end of the reporting date which significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

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DIRECTORS' REPORT

4. Auditor's independence declaration

The auditor's independence declaration is set out on page 5 and forms part of the Directors' Report for the six months ended 31 December 2025.

This report is made with a resolution of the directors.



NEVILLE BASSETT
NON-EXECUTIVE CHAIR

Dated at West Perth this 25th day of February 2026

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Auditor's Independence Declaration

To those charged with the governance of Auris Minerals Limited,

As auditor for the review of Auris Minerals Limited for the half-year ended 31 December 2025, I declare that, to the best of my knowledge and belief, there have been:

- (i) no contraventions of the independence requirements of the *Corporations Act 2001* in relation to the review; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Auris Minerals Limited and the entities it controlled during the period.

Elderton Audit Pty Ltd



Sajjad Cheema
Director

25 February 2026
Perth

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CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		31 Dec 2025	31 Dec 2024
		\$	\$
Finance income		22,689	43,430
Other income		50,000	6,000
Profit on disposal of asset		-	19,742
Administrative expenses		(233,847)	(328,429)
Finance costs		-	(354)
Impairment of exploration and evaluation expenditure	5	(2,549)	-
Loss before income tax		(163,707)	(259,611)
Income tax benefit		-	-
Loss from continuing operations		(163,707)	(259,611)
Other comprehensive income for the period, net of tax		-	-
Total comprehensive loss for the period		(163,707)	(259,611)
Loss per share			
Basic and diluted loss per share		(0.00024)	(0.0005)

The interim consolidated statement of profit or loss and other comprehensive income is to be read in conjunction with the accompanying notes.

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

		31 Dec 2025	30 Jun 2025
	Note	\$	\$
ASSETS			
Cash and cash equivalents		3,777,266	1,167,661
Trade and other receivables		64,175	38,078
Total current assets		3,841,441	1,205,739
Property, plant and equipment		32,369	36,007
Exploration assets	5	10,581,242	10,294,345
Total non-current assets		10,613,611	10,330,352
TOTAL ASSETS		14,455,052	11,536,091
LIABILITIES			
Trade and other payables		36,857	58,072
Provisions	6	331,006	194,106
Total current liabilities		367,863	252,178
Provisions	6	1,080	1,080
Total non-current liabilities		1,080	1,080
TOTAL LIABILITIES		368,943	253,258
NET ASSETS		14,086,109	11,282,833
EQUITY			
Issued capital	7	133,653,860	130,689,277
Reserves		2,400	-
Accumulated losses		(119,570,151)	(119,406,444)
TOTAL EQUITY		14,086,109	11,282,833

The interim consolidated statement of financial position is to be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Note	Issued capital \$	Accumulated losses \$	Reserves \$	Total equity \$
For the six months ended 31 December 2024					
Opening balance at 1 July 2024		130,689,277	(115,356,062)	-	15,333,215
Loss for the period		-	(259,611)	-	(259,611)
Total comprehensive loss for the period		-	(259,611)	-	(259,611)
Balance as at 31 December 2024		130,689,277	(115,615,673)	-	15,073,604
For the six months ended 31 December 2025					
Opening balance at 1 July 2025		130,689,277	(119,406,444)	-	11,282,833
Loss for the period		-	(163,707)	-	(163,707)
Total comprehensive loss for the period		-	(163,707)	-	(163,707)
Transactions with owners and other transfers					
Issue of shares		3,200,000	-	-	3,200,000
Issue of options		-	-	2,500	2,500
Conversion of options		40,100	-	(100)	40,000
Share issue costs		(275,517)	-	-	(275,517)
Balance as at 31 December 2025		133,653,860	(119,570,151)	2,400	14,086,109

The interim consolidated statement of changes in equity is to be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CASH FLOWS

	31 Dec 2025	31 Dec 2024
	\$	\$
Cash flows from operating activities		
Cash paid to suppliers and employees	(266,200)	(296,074)
Interest received	22,689	43,430
Lease income	-	6,091
Net cash outflow from operating activities	(243,511)	(246,553)
Cash flows from investing activities		
Payments for exploration and evaluation	(154,328)	(245,030)
Proceeds from disposal of property, plant and equipment	-	22,727
Proceeds from disposal of tenements	50,000	-
Net cash outflow from investing activities	(104,328)	(222,303)
Cash flows from financing activities		
Proceeds from issue of shares	3,200,000	-
Proceeds from issue of options	2,500	-
Proceeds from exercise of options	40,000	-
Return of shareholder funds held in trust	(23,144)	-
Share issue costs	(261,912)	-
Net cash inflow from investing activities	2,957,444	-
Net increase / (decrease) in cash and cash equivalents	2,609,605	(468,856)
Cash and cash equivalents at the beginning of the period	1,167,661	1,812,386
Cash and cash equivalents at the end of the period	3,777,266	1,343,530

The interim consolidated statement of cash flows is to be read in conjunction with the accompanying notes.

NOTES TO THE CONSOLIDATED FINANCIAL REPORT

1. Basis of preparation

Auris Minerals Limited (the Company or Auris Minerals) is a company domiciled and incorporated in Australia. The address of the Company's registered office is Level 1, 18 Richardson Street, West Perth WA 6005. The interim consolidated financial report of the Group as at and for the six months ended 31 December 2025 comprises the Company and its wholly owned subsidiaries (together referred to as the "Group").

The interim consolidated report has been prepared in accordance with AASB 134 Interim Financial Reporting and the Corporations Act 2001. The half-year financial report does not include all notes of the type normally included within the annual financial report and therefore cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the entity as the full year financial report. It is recommended that the interim consolidated financial report be read in conjunction with the annual report for the year ended 30 June 2025 and considered together with any public announcements made by the Company during the six months ended 31 December 2025 in accordance with the continuous disclosure obligations of the ASX listing rules. The annual report of the Group as at and for the year ended 30 June 2025 is available on request from the Company's registered office or at www.aurisminerals.com.au.

This interim consolidated financial report was approved by the Board of Directors on 25 February 2026.

2. Accounting policies

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period.

The Group has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. The adoption of these Accounting standards and Interpretations did not have any significant impact on the financial performance or position of the Group.

3. Estimates

The preparation of interim financial reports requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim financial report, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual financial report as at and for the year ended 30 June 2025.

4. Operating segments

The Group operates within one reportable segment, being the exploration and evaluation of mineral tenements in Western Australia. This internal reporting framework is the most relevant to assist the Board with making decisions regarding the Group and its ongoing exploration activities, while also taking into consideration the results of exploration work that has been performed to date.

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NOTES TO THE CONSOLIDATED FINANCIAL REPORT (continued)

5. Exploration assets

	31-Dec-25
	\$
Carrying amount at 1 July 2025	10,294,345
Costs incurred during the period	152,546
Adjustment to stamp duty provision	136,900
Impairment of assets	(2,549)
Carrying amount at 31 December 2025	10,581,242

6. Provisions

	31-Dec-25
	\$
Current provisions	
Employee leave benefits	6,006
Stamp duty	325,000
	331,006

Carrying amount at 1 July 2025	194,106
Movements	136,900
Carrying amount at 31 December 2025	331,006

A provision has been made for additional stamp duty in relation to the acquisition of Grosvenor Gold Pty Ltd in 2012. The matter remains unresolved at the date of signing the half year report.

Non-current provisions	\$
Environmental provision	1,080
	1,080

Carrying amount at 1 July 2025	1,080
Movements	-
Carrying amount at 31 December 2025	1,080

A provision has been made in respect of environmental rehabilitation on tenements based on the disturbance criteria as determined by the Department of Mines and Petroleum.

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NOTES TO THE CONSOLIDATED FINANCIAL REPORT (continued)

7. Issued capital

Movement in ordinary shares	Number	\$
Issued capital at 1 July 2025	476,625,957	130,689,277
Issue of shares for cash	800,000,000	3,200,000
Exercise of options	10,000,000	40,100
Share issue costs	-	(275,517)
Issued capital at 31 December 2025	1,286,625,957	133,653,860

Issue of Shares and Options

The Company completed a placement in two tranches to issue 800,000,000 fully paid ordinary shares to existing and new institutional and sophisticated investors at a price of \$0.004 per share, raising a total of \$3.2 million before costs.

In addition, 250,000,000 unlisted options exercisable at \$0.004, expiring 4 December 2028 were issued at \$0.00001 per option.

Movement in unlisted options

Options expiring on or before	Exercise price	On issue 1 Jul 2025	Issued	Exercised	Expired	On issue 31 Dec 2025
4 Dec 2028	\$0.004	-	250,000,000	(10,000,000)	-	240,000,000
			- 250,000,000	(10,000,000)	-	240,000,000

8. Reserves

Reserves at 1 July 2025	\$
<i>Movement in reserves:</i>	-
Issue of options (see Note 7)	2,500
Exercise of options	(100)
Reserves at 31 December 2025	2,400

9. Events subsequent to reporting date

No matters or circumstances have arisen since the end of the reporting date which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

10. Contingent Liabilities and Assets

The Group had no contingent assets or liabilities as at 31 December 2025.

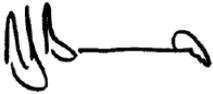
DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Auris Minerals Limited (the Company), I state that:

In the opinion of the directors of Auris Minerals Limited:

- a. The consolidated financial statements and notes are in accordance with the Corporations Act 2001, including:
 - i. giving a true and fair view of the Group's financial position as at 31 December 2025 and the performance for the half-year ended on that date;
 - ii. complying with Accounting Standard 134: Interim Financial Reporting and the Corporations Regulations 2001.
- b. There are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors



NEVILLE BASSETT
NON-EXECUTIVE CHAIR

Dated at West Perth this 25th day of February 2026

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Auris Minerals Limited

Report on the Half-Year Financial Report

Conclusion

We have reviewed the half-year financial report of Auris Minerals Limited (the 'Company') and its subsidiaries ("the Group"), which comprises the consolidated statement of financial position as at 31 December 2025, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, a summary of material accounting policies and other explanatory information, 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 accompanying half-year financial report of Auris Minerals Limited does not comply with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the Auris Minerals Limited's financial position as at 31 December 2025 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *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 Group 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 (including Independence Standards)* (the Code) 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 Management 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 internal 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 Group's financial position as at 31 December 2025 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.

Elderton Audit Pty Ltd



Sajjad Cheema
Director

25 February 2026
Perth

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