Announcement Summary

Entity name

ALS LIMITED

Security on which the Distribution will be paid

ALQ - ORDINARY FULLY PAID

Announcement Type

New announcement

Date of this announcement

23/11/2026

Distribution Amount

AUD 0.23300000

Ex Date

30/11/2026

Record Date

1/12/2026

Payment Date

21/12/2026

DRP election date

Wednesday December 2, 2026 17:00:00

Additional Information

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

Refer to below for full details of the announcement

Announcement Details

Part 1 - Entity and announcement details

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

New announcement

1.5 Date of this announcement

23/11/2026

1.6 ASX +Security Code

ALQ

ASX +Security Description

ORDINARY FULLY PAID

Part 2A - All dividends/distributions basic details

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)

30/9/2026

2A.4 +Record Date

1/12/2026

2A.5 Ex Date

30/11/2026

2A.6 Payment Date

21/12/2026

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 0.23300000

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 to residents of 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

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

21/12/2026

Estimated or Actual?
Actual

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

Tuesday December 1, 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 or phone 1300 737 760 or +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 0.23300000

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

35.0000 %

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

30.0000 %

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

AUD 0.08155000

3A.5 Percentage amount of dividend which is unfranked

65.0000 %

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 0.15145000

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 4D to the Interim Financial Report results announcement made to market on 23 November 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

Wednesday December 2, 2026 17:00:00

4A.3 DRP discount rate

0.0000 %

4A.4 Period of calculation of reinvestment price

Start Date	End Date
3/12/2026	9/12/2026

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 a registered address in Australia or New Zealand.

4A.12 Link to a copy of the DRP plan rules

Refer to DRP Terms and Conditions at www.alsglobal.com/corporate-governance

4A.13 Further information about the DRP

Refer to DRP Terms and Conditions at www.alsglobal.com/corporate-governance
The DRP may involve ALS shares being purchased on-market during the DRP Pricing Period. To the extent that an on-market purchase is not able to be completed for any reason, then ALS will issue new ordinary shares to meet its obligations under the DRP.

Part 5 - Further information

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

No discount to the five-day VWAP calculated from 3rd December 2026 to 9th December 2026 will be applied.

5.2 Additional information for inclusion in the Announcement Summary

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