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
Wednesday November 18, 2020

Distribution Amount
AUD 0.08500000

Ex Date
Thursday November 26, 2020

Record Date
Friday November 27, 2020

Payment Date
Wednesday December 16, 2020

Additional Information
Dividends will be made as cash payment, direct credited to the shareholders nominated bank account.

Refer to below for full details of the announcement
Part 1 - Entity and announcement details

1.1 Name of Entity
ALS LIMITED

1.2 Registered Number Type
ACN

1.3 ASX issuer code
ALQ

1.4 The announcement is
☐ New announcement

1.5 Date of this announcement
Wednesday November 18, 2020

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)
Wednesday September 30, 2020

2A.4 Record Date
Friday November 27, 2020
2A.5 Ex Date
Thursday November 26, 2020

2A.6 Payment Date
Wednesday December 16, 2020

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 0.08500000

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?
☐ No

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 payment of dividends in currencies of shareholder jurisdictions eg NZD to residents of New Zealand, British Pounds to resident of UK, USD to residents of USA
2B.2a Other currency/currencies in which the dividend/distribution will be paid:

<table>
<thead>
<tr>
<th>Currency</th>
<th>Payment currency equivalent amount per security</th>
</tr>
</thead>
<tbody>
<tr>
<td>EUR - Euro</td>
<td>EUR</td>
</tr>
<tr>
<td>HKD - Hong Kong Dollar</td>
<td>HKD</td>
</tr>
<tr>
<td>NZD - New Zealand Dollar</td>
<td>NZD</td>
</tr>
<tr>
<td>GBP - Pound Sterling</td>
<td>GBP</td>
</tr>
<tr>
<td>SGD - Singapore Dollar</td>
<td>SGD</td>
</tr>
<tr>
<td>USD - US Dollar</td>
<td>USD</td>
</tr>
</tbody>
</table>

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 date payment issued through Western Union payments system.

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

Wednesday December 16, 2020

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 bank allows 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

Friday November 27, 2020 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's share register, Boardroom Pty Limited at enquiries@boardroomlimited.com.au or telephone 1300 737 760 (within Australia) or +61 9290 9600 (outside Australia)

Part 3A - Ordinary dividend/distribution

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

No

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

AUD 0.08500000
3A.2 Is the ordinary dividend/distribution franked? Yes
3A.3 Percentage of ordinary dividend/distribution that is franked
100.0000 %
3A.4 Ordinary dividend/distribution franked amount per security
AUD 0.08500000
3A.5 Percentage amount of dividend which is unfranked
0.0000 %

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).
Refer to Appendix 4D of Interim results announcement for the half year ended 30 September 2020 made to market on 18 November 2020.

Part 5 - Further information

5.1 Please provide any further information applicable to this dividend/distribution
The Company's Dividend Reinvestment Plan (DRP) will not be in operation for this Interim dividend H1 FY21 in light of the Company's plans to continue an on market share buy back program.

5.2 Additional information for inclusion in the Announcement Summary
Dividends will be made as cash payment, direct credited to the shareholders nominated bank account.