

Chapter 4

Periodic Disclosure

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Explanatory note

This chapter sets out the relevant periodic disclosure requirements that an entity will be required to satisfy in relation to each quarter, half year and end of year. Periodic disclosure requirements support and supplement the continuous disclosure obligations of a listed entity under chapter 3.

Periodic disclosure is made to ASX's *market announcements office. If the Corporations Act applies, and an entity (in the case of a trust, the responsible entity) lodges *accounts with *ASIC, all of the documents lodged with *ASIC under the relevant provisions of the Corporations Act must also be given to ASX no later than the time they are lodged with *ASIC and in any event no later than 2 months (75 days for a *mining exploration entity or *oil and gas exploration entity) after the end of the half year or three months after the end of the full year, which are the time limits which apply under ASX Listing Rules.

ASX requires an *annual report to be sent to holders of *ordinary securities and preference *securities. The *annual report must contain the additional information specified in listing rule 4.10.

Entities should note *ASIC Regulatory Guide 28 dealing with relief from dual lodgement of financial reports.

Note also chapter 3 (dealing with continuous disclosure) and chapter 5 (dealing with additional reporting on mining and exploration activities). In particular note that statements in the *annual report must comply with rule 5.6.

Amended 17/12/10, 01/05/13, 01/12/13

Half-year disclosure

Entity to complete Appendix 4B (Half-year report) – periods ending before 30 June 2003

4.1 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3B(1)(a) Amended 01/07/97, 01/07/98, 01/01/99, 01/07/00, 01/01/03
Deleted 11/01/10

Entity to give ASX half-year report lodged with ASIC – periods ending before 30 June 2003

4.2 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3B(1)(a) Amended 01/07/98, 01/09/99, 01/07/00, 30/09/01, 01/01/03
Deleted 11/01/10

Entity to give ASX the information in Appendix 4D (Half-year report) and half-year report lodged with ASIC or foreign regulatory authority

4.2A Following the end of the half year of an entity, the entity (in the case of a trust, the responsible entity) must give ASX the following information or documents.

4.2A.1 If the entity is established in Australia, a copy of the documents which a disclosing entity must lodge with *ASIC under section 320 of the Corporations Act.

4.2A.2 If the entity is not established in Australia but it is subject in its home jurisdiction to an equivalent law to section 320 of the Corporations Act requiring it to prepare half yearly *accounts, the *accounts and other documents prepared under that law. The *accounts must be audited or subject to review and the audit or review report must be given to ASX with the *accounts.

4.2A.2A If the entity is not established in Australia and it is not subject in its home jurisdiction to an equivalent law to section 320 of the Corporations Act requiring it to prepare half yearly *accounts, *accounts for the half year equivalent to those it would be required to prepare in its home jurisdiction if its governing legislation included a provision equivalent to section 320 of the Corporations Act.

4.2A.3 Unless the entity is a *mining exploration entity or an *oil and gas exploration entity, the information set out in Appendix 4D. A responsible entity must give the information to ASX with any necessary adaptation. The information must comply with all relevant accounting standards.

Introduced 01/01/03 Origin: Listing rules 4.1, 4.2 Amended 11/01/10, 01/05/13, 01/12/13

Note: Section 320 deals with the lodgement of half-yearly financial information by disclosing entities incorporated or established in Australia. If the entity has been granted relief from the obligation to lodge half-yearly financial information by ASIC (for example, because an administrator has been appointed), it must still give ASX the documents that section 320 of the Corporations Act requires to be prepared unless ASX also grants it a waiver from this rule.

Foreign entities may prepare information in accordance with Australian accounting standards, or other accounting standards acceptable to ASX. ASX will accept, for example, the use of International Financial Reporting Standards.

If the home jurisdiction of the foreign entity has no requirement for half-yearly reporting the entity must give ASX all of the documents and other information that would be required if its governing legislation included a provision equivalent to section 320.

If the home jurisdiction of the foreign entity requires quarterly reports the entity may give ASX the quarterly report for the second quarter provided that it includes year-to-date information, i.e. information for the first half year.

Cross reference: Listing rules 5.6, 19.11A, Guidance Note 4 *Foreign Entities Listing on ASX*.

4.2B The entity must give the information and documents required by listing rule 4.2A to ASX immediately they are ready to be given to ASX, and no later than the time that it lodges any

+accounts with +ASIC or the regulatory authorities in the jurisdiction in which it is established. It must do so in any event no later than the following.

- For an entity which is not a +mining exploration entity or an +oil and gas exploration entity, two months after the end of the accounting period.
- For an entity which is a +mining exploration entity or an +oil and gas exploration entity, 75 days after the end of the accounting period.

Introduced 01/01/03 Origin: Listing rules 4.1.1, 4.2.1 Amended 01/05/13, 01/12/13

Note: There may be information available that is material under rule 3.1. If so, it must be given to ASX immediately in accordance with that rule, even though the information may later also be included in the information given to ASX under listing rule 4.2A.

Cross-reference: Listing rule 17.5.

Half year periods ending on or after 30 June 2005 and before 1 June 2006 for first-time adoption of Australian Equivalents to International Financial Reporting Standards (AIFRS)

4.2BA [Deleted]

Introduced 10/06/05 Origin: Listing rules 4.1.1, 4.2.1 Deleted 11/01/10

4.2C The following rules apply to information or documents given to ASX under listing rule 4.2A.

4.2C.1 All the information or documents required by listing rule 4.2A must be given to ASX at the same time and clearly identified on the first page or any covering page as half year information given to ASX under listing rule 4.2A.

4.2C.2 The first page or any covering page must state prominently that the information should be read in conjunction with the most recent annual financial report.

4.2C.3 The information identified as "Results for announcement to the market" must be set out at the beginning of the document.

4.2C.4 The statement of financial position may be condensed but must report as line items each significant class of asset, liability, and equity element with appropriate sub-totals. The statement of cash flows may be condensed but must report as line items each significant form of cash flow and comply with the disclosure requirements of AASB 107 Statement of Cash Flows or, for +foreign entities, the equivalent foreign accounting standard.

Introduced 01/01/03 Amended 17/12/10, 19/12/16

Note: The information required by rule 4.2A may comprise a number of documents. In that case the documents must be merged into one pdf file to be eLodged. The first page of the file must contain a statement that all the documents comprise the information required by rule 4.2A and the statement required by rule 4.2C.2.

If the entity is a mining exploration entity or an oil and gas exploration entity which is not required to complete Appendix 4D, it is effectively required to comply only with listing rules 4.2C.1 and 4.2C.2.

Cross reference: Guidance Note 14 *ASX Market Announcements Platform*, Guidance Note 20 *ASX Online*.

Annual disclosure

Entity to complete Appendix 4B (Preliminary final report) – periods ending before 30 June 2003

4.3 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3B(2)(a) Amended 01/07/97, 01/07/98, 01/09/99, 01/07/00, 01/01/03 Deleted 11/01/10

Entity to give ASX the information in Appendix 4E (preliminary final report)

4.3A Following the end of the financial year of an entity (except a +mining exploration entity or an +oil and gas exploration entity), the entity (in the case of a trust, the responsible entity) must

give ASX the information set out in Appendix 4E. A responsible entity must give ASX the information with any necessary adaptation. The information and the *accounts upon which it is based must use the same accounting policies. The information must comply with all relevant accounting standards.

Introduced 01/01/03 Origin: Listing rule 4.3 Amended 11/01/10, 01/12/13

Foreign entities may provide the information in accordance with accounting standards acceptable to ASX. ASX will accept, for example, the use of International Financial Reporting Standards.

Cross reference: Listing rules 5.6 and 19.11A, Guidance Note 4 *Foreign Entities Listing on ASX*.

- 4.3B The entity must give the information and documents required by listing rule 4.3A to ASX immediately they are ready to be given to ASX, and no later than the time that it lodges any *accounts with *ASIC or the regulatory authorities in the jurisdiction in which it is established. It must do so in any event no later than two months after the end of the accounting period.

Introduced 01/01/03 Origin: Listing rule 4.3.1 Amended 11/01/10, 01/05/13

Note: There may be information available that is material under rule 3.1. If so, it must be given to ASX immediately in accordance with that rule, even though the information may later also be included in the information given to ASX under listing rule 4.5A.

Cross reference: Listing rules 4.3D, 4.5.1, 17.5.

Financial year periods ending on or after 30 June 2005 and before 1 December 2006 for first-time adoption of Australian Equivalents to International Financial Reporting Standards (AIFRS) and disclosures under AASB 1047 paragraph 4.2

- 4.3BA [Deleted]

Introduced 10/06/05 Origin: Listing rule 4.3.1 Deleted 11/01/10

- 4.3C The following rules apply to information or documents that are given to ASX under listing rule 4.3A.

4.3C.1 The information required by this rule must be clearly identified on the first page or any covering page as the preliminary final report given to ASX under listing rule 4.3A.

4.3C.2 The information identified as “Results for announcement to the market” must be set out at the beginning of the document.

Introduced 01/01/03

Note: The information required by rule 4.3A may comprise a number of documents. In that case the documents must be merged into one pdf file to be eLodged. The first page of the file must contain a statement that all the documents comprise the information required by rule 4.3A and identify the information as the preliminary final report.

Cross reference: Guidance Note 14 *ASX Market Announcements Platform*, Guidance Note 20 *ASX Online*.

Immediate disclosure of circumstances affecting preliminary final report

- 4.3D Once an entity is or becomes *aware of any circumstances which are likely to materially affect the results or other information contained in the preliminary final report given to ASX under listing rules 4.3 or 4.3A the entity must immediately give ASX an explanation of the circumstances and the effects the circumstances are expected to have on the entity's current or future financial performance or financial position.

Introduced 01/01/03 Origin: Listing rule 4.10.1

Note: Listing rule 4.3D requires the disclosure of this information immediately the entity becomes aware of it, consistent with the continuous disclosure requirements in Listing Rule 3.1. An entity should be aware of this information by no later than the time it lodges its statutory full year information with ASIC. It may be aware of this information earlier than that time.

Entity to complete Appendix 4B on change of balance date – 12 month period ending before 30 June 2003

- 4.4 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3B(3) Amended 01/07/98, 01/07/00, 30/09/01, 01/01/03 Deleted 11/01/10

Entity to give ASX the information in Appendix 4F on change of balance date

- 4.4A If an entity, except a *mining exploration entity or an *oil and gas exploration entity, changes its annual balance date so that its next annual *accounts cover a period that is more than 12 months, the entity must give ASX the information set out in Appendix 4F for that 12 month period. The *accounts on which the information is based must be audited or subject to review if ASX or the relevant law requires. The audit or review, if required, may be completed after the information has been given to ASX. The audit or review report must be given to ASX.

Introduced: 01/01/03 Origin: Listing rule 4.4 Amended 11/01/10, 01/12/13

Note: This rule does not require an entity whose balance date varies by up to one week each year to provide the information for the changed period.

Example: An entity has a balance date of 31 March. In November 2003 it decides to change its balance date to 31 October, to coincide with the balance date of its parent company. It must give the information required by listing rule 4.2A (including the information set out in Appendix 4D) for the 6 months to 30 September 2003 to ASX no later than 30 November 2003. The entity must also provide the information set out in Appendix 4F for the 12 month period to 31 March 2004 and give it to ASX no later than 31 May 2004.

Cross reference: Listing rule 19.11A.

- 4.4B The entity must give the information or documents required by listing rule 4.4A to ASX immediately all of the information or documents becomes available. It must do so in any event within two months after the end of the 12 month period since its previous balance date.

Introduced: 01/01/03 Origin: Listing rule 4.4.1

Cross-reference: Listing rule 17.5.

12 month period since an entity's last balance date ends on or after 30 June 2005 and before 1 December 2006 for first-time adoption of Australian Equivalents to International Financial Reporting Standards (AIFRS)

- 4.4BA [Deleted]

Introduced: 10/06/05 Origin: Listing rule 4.4.1 Deleted 11/01/10

- 4.4C The following rules apply to information or documents relating to a change of balance date which are given to ASX under listing rule 4.4A.

4.4C.1 The information or documents must be clearly identified on the first page or any covering page as a report on change of balance date given to ASX under listing rule 4.4A.

4.4C.2 The first page or any covering page must state prominently that it should be read in conjunction with the most recent annual financial report.

4.4C.3 The information identified as "Results for announcement to the market" must be set out at the beginning of the document.

Introduced 01/01/03

Note. The information required by rule 4.4A may comprise a number of documents. In that case the documents must be merged into one pdf file to be eLodged. The first page of the file must contain a statement that all the documents comprise the information required by rule 4.4A and identify the information as the report on change of balance date.

Cross reference: Guidance Note 14 *ASX Market Announcements Platform*, Guidance Note 20 *ASX Online*.

Entity to give ASX annual documents

- 4.5 An entity must give ASX a copy of the following documents.

4.5.1 If the entity is established in Australia, a copy of the documents which a disclosing entity must lodge with *ASIC under section 319 of the Corporations Act. It must give the documents to ASX when it lodges them with *ASIC and in any event no later than three months after the end of the accounting period. It must also give ASX a copy of any concise report at the same time.

4.5.2 If the entity is not established in Australia and is required to comply with section 601CK of the Corporations Act, a copy of the *accounts and other documents it must lodge with *ASIC under that section. The *accounts must be audited and the audit report must be given to ASX with the *accounts. It must give the *accounts and other documents to ASX when it lodges them with *ASIC and in any event no later than three months after the end of the accounting period.

4.5.3 If the entity is not established in Australia and is not required to comply with section 601CK of the Corporations Act, a copy of the documents that it would be required to give ASX under rule 4.5.2 if it had to comply with the requirements of that section. It must give the documents to ASX no later than three months after the end of the accounting period.

Introduced 01/07/96 Origin: Listing Rule 3C(1)(a) Amended 01/07/98, 01/09/99, 01/07/00, 30/09/01, 01/01/03, 01/05/13

Note: All the documents that are to be lodged with ASIC must be given to ASX as a package. Section 319 deals with the lodgement of annual financial information by disclosing entities incorporated or established in Australia. Section 601CK deals with the lodgement of financial information by registered foreign companies. It requires a balance sheet, cash flow statement and profit and loss statement to be provided to ASIC. A foreign entity is required to give ASX any other documents specifically required by ASIC to be lodged under section 601CK but is not required to give ASX the ASIC Form 405 referred to in section 601CK or any other document such as a director's report or directors' declaration. However, an audit report is required to be given to ASX regardless of whether ASIC requires one under section 601CK. An entity may give ASX the Form 405 or any other form if it wishes if that is convenient for the entity.

If the entity has been granted an extension of time to lodge yearly financial information by ASIC, it must still give ASX the documents within three months of the end of the accounting period unless ASX also grants it a waiver from this rule.

Cross reference: Listing rules 5.6 and 17.5. See also ASIC Regulatory Guide 28 which sets out when an entity may give financial documents to ASX and be treated as having lodged them with ASIC.

4.5A [Deleted]

Introduced 01/01/03 Deleted 01/05/13

Sending annual report to security holders

4.6 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3C(1A)(a) Amended 01/07/98 Deleted 24/10/05

4.6.1 [Deleted]

Introduced 01/07/96 Amended 01/07/98, 01/07/00 Deleted 24/10/05

Entity to give ASX annual report

4.7 An entity must give ASX a copy of the following documents.

4.7.1 If the entity is established in Australia, a copy of the *annual report and any concise report provided to *security holders under section 314 of the Corporations Act. This must be given to ASX by the earlier of:

- The first day the entity sends the documents to *security holders under section 315 of the Corporations Act.
- The last day for the documents to be given to *security holders under section 315 of the Corporations Act.

4.7.2 If the entity is not established in Australia but is required by the law of the place of its establishment to prepare an *annual report to its *security holders, a copy of the *annual report provided to *security holders under that law. This must be given to ASX by the earlier of:

- The first day the entity sends the documents to *security holders under that law.
- The last day for the documents to be given to *security holders under that law.

4.7.3 A completed Appendix 4G.

4.7.4 If the entity's +corporate governance statement is not included in its +annual report, a copy of its +corporate governance statement current as at the effective date specified in that statement for the purposes of rule 4.10.3.

The documents referred to in rule 4.7.3 and 4.7.4 (if applicable) must be given to ASX at the same time as the entity gives its +annual report to ASX under rule 4.7.1 or 4.7.2 (as the case may be).

However, an entity need not give ASX any of the above documents if they have already been given to ASX under listing rule 4.5. The entity must tell ASX if this is the case.

Introduced 01/07/96 Origin: Listing Rule 3C(1A)(b) Amended 01/07/97, 01/07/98, 01/09/99, 01/07/00, 24/10/05, 01/01/12, 01/07/14

The amendments made on 01/07/14 apply in respect of financial years ending on or after 30 June 2015 (although an entity may adopt the amendments in respect of an earlier financial year, if it wishes to do so, provided it also adopts the amendments made on 01/07/14 to rule 4.10.3 and it reports in relation to the third edition of the ASX Corporate Governance Council's recommendations).

Note: Section 314 entitles an entity to send a concise report to security holders, except those who request the full financial report under section 316.

Note: Listing Rule 15.4 requires 2 hard copies of an annual report and any concise report to be given to ASX.

Cross reference: Listing Rules 15.3 and 15.4.

ASX Debt Listing to give ASX annual accounts

4.7A If an ASX Debt Listing is required to comply with section 319 of the Corporations Act or section 601CK of the Corporations Act, it must give ASX a copy of the documents that it lodges with the +ASIC under the Corporations Act no later than the time that it lodges them. If it is not required to comply with section 319 of the Corporations Act or section 601CK of the Corporations Act, it must give to ASX, in English, a copy of any annual +accounts that it lodges with the regulatory authorities in the jurisdiction in which it is established within 10 +business days of lodging them.

Introduced 01/07/00 Origin: Listing Rule 4.5 Amended 30/09/01

Note: Section 319 deals with the lodgment of annual financial information by disclosing entities incorporated or established in Australia. Section 601CK deals with the lodgement of financial information by registered foreign companies. It requires a registered foreign company to lodge an annual balance sheet, cash flow statement and profit and loss statement with ASIC.

4.7A.1 If an ASX Debt Issuer was admitted on the basis of a guarantee provided by a parent entity, and the parent entity is required to comply with section 601CK of the Corporations Act, the ASX Debt Issuer must give ASX a copy of the documents that the parent entity lodges with the +ASIC under the Corporations Act no later than the time that the parent entity lodges them. If the parent entity is not required to comply with section 601CK of the Corporations Act, the ASX Debt Issuer must give to ASX, in English, a copy of any annual +accounts that the parent entity lodges with the regulatory authorities in the jurisdiction in which it is established, immediately after the parent entity lodges them.

Introduced: 30/09/01

Cross reference: Listing Rule 1.8 condition 3.

Quarterly disclosure

Quarterly cash flow reports

4.7B An entity must complete an Appendix 4C and give it to ASX if:

- (a) the entity is not an +investment entity, +mining producing entity, +mining exploration entity, +oil and gas producing entity or an +oil and gas exploration entity) and it was admitted under listing rule 1.3.2(b);

- (b) the entity is not an *investment entity, *mining producing entity, *mining exploration entity, *oil and gas producing entity or an *oil and gas exploration entity) and it was required to comply with listing rule 1.3.2(b) because of the application of listing rule 11.1.3; or
- (c) ASX has asked it to do so.

The entity must give ASX the completed Appendix 4C immediately the information is available for release to the market, and in any event within 1 month after the end of each quarter of its financial year. If rule 4.7B(a) or rule 4.7B(b) apply, the entity must do so for the first eight quarters after admission or compliance with listing rule 11.1.3 (as applicable), or for such longer period as ASX may require. If rule 4.7B(c) applies, the entity must do so for the period required by ASX.

Introduced 31/03/00 Amended 30/09/01, 01/12/13, 01/12/19

Note: The changes to rule 4.7B made on 01/12/19 come into effect for the quarter ended 31/03/20.

Information about an entity's quarterly cash flows is "available for release to the market" when it has been properly compiled, verified and approved.

Cross reference: Listing Rule 4.10.19, Guidance Note 23 *Quarterly Reports*.

Quarterly activity reports

4.7C An entity that is required under rule 4.7B to give to ASX an Appendix 4C for a particular quarter must also complete an activity report for that quarter and give it to ASX for release to the market at the same time as it gives its Appendix 4C for that quarter. The report must include all of the following information for the group comprising the entity and its *child entities on a consolidated basis.

4.7C.1 Details of its business activities for the quarter, including any material developments or material changes in those activities, and a summary of the expenditure incurred on those activities. If there were no substantive business activities during the quarter, that fact must be stated.

4.7C.2 If the quarter is included in a period covered by a "use of funds" statement or expenditure program in the *prospectus, *PDS or *information memorandum lodged by the entity with ASX under rule 1.1 condition 3, a comparison of the entity's actual expenditure on the individual items in the "use of funds" statement or expenditure program since the date of its admission or re-admission to the official list against the estimated expenditure on those items in the "use of funds" statement or expenditure program in the *prospectus, *PDS or *information memorandum and an explanation of any material variances.

4.7C.3 A description of, and an explanation for, any payments to, or to an *associate of, a related party of the entity included in its Appendix 4C for the quarter.

Introduced 01/12/2019

Note: Rule 4.7C comes into effect for the quarter ended 31/03/20.

Cross reference: Guidance Note 23 *Quarterly Reports*.

Securities in an unlisted entity

Disclosure if the securities are main asset

4.8 If *securities in an unlisted entity, or loans or advances to it, are a listed entity's main asset, the listed entity must give ASX the latest *accounts of the unlisted entity, together with any auditor's report or statement when the listed entity gives ASX the documents required under rule 4.7. The listed entity does not have to do so if the unlisted entity's *accounts are consolidated with the *accounts of the listed entity.

Introduced 01/07/96 Origin: Listing Rule 3J(4) Amended 01/07/98, 01/07/00, 11/01/10

Cross reference: Listing Rule 19.11A.

- 4.8.1 If a listed entity must give ASX the +accounts of an unlisted entity under this rule, it must give a +security holder, on request, the +accounts of the unlisted entity, together with any auditor's report or statement.

Introduced 01/07/96 Origin: Listing Rule 3J(4) Amended 01/07/98, 01/07/00

Disclosure if ASX asks

- 4.9 If +securities in an unlisted entity, or loans or advances to it, are included in a listed entity's assets, the listed entity must give ASX the latest +accounts of the unlisted entity if ASX asks.

Introduced 01/07/96 Origin: Listing Rule 3J(4) Amended 01/07/98, 01/07/00

Cross reference: Listing Rule 19.11A.

Additional information to be included in the annual report by all entities

Additional information to be included by all entities

- 4.10 An entity must include the following information in its +annual report. Unless otherwise specified in this rule, the information must be current at a date specified by the entity, which must be on or after the entity's balance date and not be more than 6 weeks before the report is given to ASX.

Introduced 01/07/96 Origin: Listing Rule 3C(3)(e), 3B(2C) Amended 01/07/97, 01/07/98, 01/09/99, 30/09/01, 01/06/10, 04/03/13, 01/07/14

Note: Listing Rules 4.10.3 and 4.10.20 specify different dates to the one above at which the information referred to in those rules must be current.

Additional disclosure requirements for the annual report apply to mining exploration entities under Listing Rule 5.20, mining entities (both mining exploration entities and mining producing entities) under Listing Rule 5.21, oil and gas exploration entities under Listing Rule 5.36, and oil and gas entities (both oil and gas exploration entities and oil and gas producing entities) under Listing Rules 5.37 to 5.39.

Cross reference: Listing Rules 4.7, 5.6, 5.19, 5.20, 5.36 to 5.39 and 19.11A.

4.10.1 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3C(2)(e) Amended 01/07/98, 01/07/00 Deleted 01/01/03

4.10.2 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3C(3)(i) Amended 30/09/01 Deleted 01/01/03

4.10.3 Either of the following:

- a +corporate governance statement that meets the requirements of this rule; or
- the URL of the page on its website where a +corporate governance statement that meets the requirements of this rule is located.

The +corporate governance statement must disclose the extent to which the entity has followed the recommendations set by the +ASX Corporate Governance Council during the reporting period. If the entity has not followed a recommendation for any part of the reporting period, its +corporate governance statement must separately identify that recommendation and the period during which it was not followed and state its reasons for not following the recommendation and what (if any) alternative governance practices it adopted in lieu of the recommendation during that period.

The +corporate governance statement must also:

- specify the date at which it is current, which must be the entity's balance date or a later date specified by the entity; and
- state that it has been approved by the board of the entity (in the case of a trust, the board of the responsible entity of the trust).

Introduced 01/07/96 Origin: Listing Rule 3C(3)(j) Amended 01/01/03, 01/06/10, 01/05/13, 01/07/14

The amendments made on 01/07/14 apply in respect of financial years ending on or after 30 June 2015 (although an entity may adopt the amendments in respect of an earlier financial year, if it wishes to do so,

provided it also adopts the amendments made on 01/07/14 to rule 4.7 and it reports in relation to the third edition of the ASX Corporate Governance Council's recommendations).

Note: Under Listing Rule 4.7, if an entity's corporate governance statement is not included in its annual report, it must be given to ASX as a separate document at the same time as the annual report. In such a case, the document should be clearly identified as the entity's corporate governance statement under this rule.

A corporate governance statement may incorporate material by reference (for example, on an entity's website or in another part of its annual report) provided that material is freely available and the statement clearly indicates where interested parties can read or obtain a copy of that material.

- 4.10.4 The names of *substantial holders in the entity, and the number of *equity securities to which each *substantial holder and the *substantial holder's associates have a relevant interest, as disclosed in substantial holding notices given to the entity under the Corporations Act or any equivalent overseas law. If a substantial holding notice discloses that related bodies corporate have the same relevant interest in the same number of *equity securities, the *annual report need only include the name of the holding company.

Introduced 01/07/96 Origin: Listing Rule 3C(3)(e)(i) Amended 01/07/97, 13/03/00, 01/12/19

Note: CDIs are equity securities.

The relevant interpretation of "associate" for the purposes of this rule is the interpretation in section 12 of the Corporations Act.

- 4.10.5 The number of holders of each *class of *equity securities.

Introduced 01/07/96 Origin: Listing Rules 3B(2C)(i), 3C(3)(e)(ii)

Note: CDIs are equity securities.

- 4.10.6 The voting rights attaching to each *class of *equity securities.

Introduced 01/07/96 Origin: Listing Rules 3B(2C)(i), 3C(3)(e)(ii)

Note: CDIs are equity securities.

- 4.10.7 A distribution schedule of the number of holders in each *class of *equity securities (in the case of *securities over which *CDIs have been issued, including holders of *CDIs), in the following categories and the total percentage of the *securities in that *class held by the holders in each category:

1 - 1,000
1,001 - 5,000
5,001, - 10,000
10,001 - 100,000
100,001 - and over.

Introduced 01/07/96 Origin: Listing Rules 3B(2C)(ii)a, 3C(3)(e)(iii)a Amended 01/09/99, 30/09/01, 01/12/19

- 4.10.8 The number of holders holding less than a *marketable parcel of the entity's *main class of *securities (in the case of *securities over which *CDIs have been issued, including holders of *CDIs), based on the *closing market price at the specified date.

Introduced 01/07/96 Origin: Listing Rules 3B(2C)(ii)b, 3C(3)(e)(iii)b Amended 01/09/99, 01/07/14

- 4.10.9 The names of the 20 largest holders of each *class of quoted *equity securities, the number of *equity securities each holds and the percentage of capital (in the case of a trust, interests) each holds.

Introduced 01/07/96 Origin: Listing Rules 3B(2C)(iii) and (iv), 3C(3)(e)(iv) and (v) Amended 01/07/98

- 4.10.10 The name of the entity's secretary (in the case of a trust, the name of the responsible entity and its secretary).

Introduced 01/07/96 Origin: Listing Rule 3C(3)(f)(i) Amended 01/07/98, 24/10/05

- 4.10.11 The address and telephone number of the entity's registered office in Australia; and of its principal administrative office, if the two are different.

Introduced 01/07/96 Origin: Listing Rule 3C(3)(f)(ii)

4.10.12 The address and telephone number of each office at which a register of *securities, register of depositary receipts or other facilities for registration of transfers is kept.

Introduced 01/07/96 Origin: Listing Rule 3C(3)(f)(iii)

Note: CDIs are securities.

4.10.13 A list of other stock exchanges on which any of the entity's *securities are quoted.

Introduced 01/07/96 Origin: Listing Rule 3C(3)(f)(iv)

4.10.14 The number and *class of *restricted securities or *securities subject to voluntary escrow that are on issue, and the date that the escrow period ends. In the case of *securities subject to voluntary escrow, this rule does not apply to an *annual report for a period ending on or before 31 December 2001.

Introduced 01/07/96 Origin: Listing Rule 3C(3)(g) Amended 30/09/01

Note: In the case of securities which are subject to voluntary escrow, it is incumbent on the entity to ensure that arrangements are in place with the holders of the securities that will enable it to comply with this rule. Securities issued under an employee incentive scheme that have restrictions on their transfer under the terms of the scheme are not regarded as being subject to voluntary escrow.

Cross reference: Listing Rules 3.10.5 and 3.10A.

4.10.15 [Deleted]

Introduced 01/07/96 Origin: Listing Rule 3C(6) Deleted 01/12/13 Refer rules 5.19, 5.20 and 5.36 to 5.39

4.10.16 For each *class of unquoted *equity securities (except *CDIs), the number of *equity securities that are on issue and the number of holders. In addition, if a person holds 20% or more of the *equity securities in an unquoted *class, the name of the holder and number of *equity securities held, unless the securities were issued or acquired under an *employee incentive scheme.

Introduced 01/07/98 Amended 01/09/99, 11/03/04

4.10.17 A review of operations and activities for the reporting period that complies with the following requirements.

- If the entity is established in Australia, the review must comply with sections 299 and 299A of the Corporations Act.
- If the entity is not established in Australia but it is subject in its home jurisdiction to an equivalent law to sections 299 and 299A of the Corporations Act requiring the preparation of a directors' report that includes a review of operations and activities for the reporting period, the review must comply with that law.
- If the entity is not established in Australia and it is not subject in its home jurisdiction to an equivalent law to sections 299 and 299A of the Corporations Act requiring the preparation of a directors' report that includes a review of operations and activities for the reporting period, the review must be equivalent to that which it would be required to prepare if it was incorporated in Australia and subject to sections 299 and 299A of the Corporations Act.

Introduced 01/09/99 Amended 01/05/13

For further guidance, see Guidance Note 10 *Review of Operations and Activities: Listing Rule 4.10.17*.

4.10.18 Whether there is a current on-market buy-back.

Introduced 01/09/99

Note: There is a current on-market buy-back if an Appendix 3C has been given to ASX for an on-market buy-back and no Appendix 3F has been given to ASX for that buy-back.

4.10.19 In its first two *annual reports after admission (or in the case of an entity that has been required to comply with listing rule 1.3.2(b) because of the application of Listing Rule 11.1.3, in the first two annual reports after the reinstatement of the entity's securities to quotation following compliance with listing rule 11.1.3), a statement about whether the

entity used the cash and assets in a form readily convertible to cash that it had at the time of admission in a way consistent with its business objectives. If the use was not consistent, an explanation of how the cash and assets were used. The statement in the first *annual report must be for the time between admission (or reinstatement to quotation) and the end of the reporting period. The statement in the second *annual report must be for the whole of the reporting period. This rule applies to an entity admitted under rule 1.3.2(b) and an entity required to comply with listing rule 1.3.2(b) because of the application of listing rule 11.1.3.

Introduced 01/09/99 Amended 31/03/00, 30/09/01, 11/01/10

Cross reference: Listing Rule 1.3.2(b).

4.10.20 If the entity is an *investment entity, each of the following.

- (a) A list of all investments held by it and its *child entities at the balance date.
- (b) The level 1, level 2 and level 3 inputs used to value its investments in accordance with Australian Accounting Standard AASB 13 *Fair Value Measurement*.
- (c) The *net tangible asset backing of its *quoted *securities at the beginning and end of the reporting period and an explanation of any change therein over that period.
- (d) The total number of transactions in listed and unlisted *securities and derivatives during the reporting period, together with the total brokerage paid or accrued during that period.
- (e) The total management fees paid or accrued during the reporting period, together with a summary of any management agreement.

Introduced 01/09/99 Origin: Guidance note on Investment entities Amended 01/06/10, 01/12/19

Note: For the avoidance of doubt, the level 1, level 2 and level 3 inputs used to value an investment entity's investments in accordance with Australian Accounting Standard AASB 13 *Fair Value Measurement* can be disclosed in a note to the financial statements in the entity's annual report.

The reference in rule (e) above to total management fees includes all forms of fees paid to the manager, including establishment fees and performance fees.

4.10.21 A summary of any issues of *securities approved for the purposes of Item 7 of section 611 of the Corporations Act which have not yet been completed.

Introduced 31/03/04

4.10.22 If during the reporting period any *securities were purchased on-market:

- under or for the purposes of an *employee incentive scheme; or
- to satisfy the entitlements of the holders of options or other rights to acquire *securities granted under an *employee incentive scheme,

the following information:

- (a) the total number of *securities purchased during the reporting period; and
- (b) the average price per *security at which the *securities were purchased during the reporting period.

Introduced 01/07/14

This rule applies in respect of financial years ending on or after 30 June 2015 (although an entity may adopt the amendments in respect of an earlier financial year, if it wishes to do so).

Note: This rule applies regardless of who purchased the securities (whether it was the entity, a child entity, or an independent trustee of an employee incentive scheme to whom the entity or a child entity has directly or indirectly provided funds for that purpose). The disclosure required by this rule may be made in the remuneration report included in the entity's annual report.

Cross reference: Listing Rule 10.15B.

Amount of CDIs on issue

- 4.11 An entity that has a dual listing on ASX and an overseas exchange and has +CDIs issued over +quoted securities must complete Appendix 4A and give it to ASX within 5 +business days of the end of each month.

Introduced 01/12/19

Investment entity's net tangible asset backing

- 4.12 An +investment entity must tell ASX the +net tangible asset backing of its +quoted +securities as at the end of each month immediately it is available for release to the market and in any event not later than 14 days after the end of that month.

Introduced 01/07/96 Amended 01/12/19

Note: Information about the net tangible asset backing of an investment entity's quoted securities is "available for release to the market" when it has been properly compiled, verified and approved.

- 4.13 [Deleted]

Introduced 01/12/97 Amended 01/09/99, 01/07/00 Deleted 01/01/03

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