

Annexure 3A: Annual / Half Yearly Disclosure

References

Chapter 3, SIM VSE Listing Rules

Name of entity	ABN, ACN or ARBN

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- Annual Disclosure
- Half Yearly Disclosure

Half year/financial year ended ('Current period') _____

Summary

					\$A,000
Sales revenue or operating revenue	up/down	%	to		
Profit (loss) before abnormal items and after tax	up/down	%	to		
Abnormal items before tax		gain (loss) of			
Profit (loss) after tax but before outside equity interests	up/down	%	to		
Extraordinary items after tax attributable to members		gain (loss) of			
Profit (loss) for the period attributable to members	up/down	%	to		
Dividends (distributions)					
Franking rate applicable					
Current period		¢			
Final Interim		¢			
Previous corresponding period		¢			
Final Interim		¢			
Record date for determining entitlements to the dividend (in the case of a trust distribution)					

Short details of any bonus or cash issue or other items(s) of importance not previously released to the Exchange:

Consolidated Profit and Loss Account

	Current period \$A'000	Previous corresponding period \$A'000
Sales revenue or operating revenue		
Expenses from ordinary activities		
Borrowing costs		
Share of net profit (loss) of associates and joint venture entities		
Profit (loss) from ordinary activities before tax		
Income tax on ordinary activities		
Profit (loss) from ordinary activities after tax		
Outside equity interests		
Profit (loss) from ordinary activities after tax attributable to members		
Profit (loss) from extraordinary activities after tax attributable to members		
Profit (loss) for the period attributable to members		
Retained profits (accumulated losses) at the beginning of the financial period		
Net transfers to and from reserves		
Net effect of changes in accounting policies		

Profit restated to exclude amortisation of goodwill

	Current period \$A'000	Previous corresponding period \$A'000
Profit (loss) from ordinary activities after tax before outside equity interests and amortisation of goodwill		
Less (plus) outside equity interests		
Profit (loss) from ordinary activities after tax (before amortisation of goodwill) attributable to members		

Revenue and expenses from operating activities

	Current period \$A'000	Previous corresponding period \$A'000
Details of revenue and expenses		

Intangible and extraordinary items

	Consolidated - current period		
	Before tax	Related tax	After tax
	\$A'000	\$A'000	\$A'000
Amortisation of goodwill			
Amortisation of other intangibles			
Total amortisation of intangibles			
Extraordinary items (details)			
Total extraordinary items			

Comparison of half year profits

(Annual statement only)

	Current year \$A'000	Previous year \$A'000
Consolidated profit (loss) from ordinary activities after tax attributable to members reported for the 1st half year		
Consolidated profit (loss) from ordinary activities after tax attributable to members for the 2nd half year		

Consolidated balance sheet

Current assets

	As shown in last		
	At end of current period \$A'000	annual report \$A'000	As in last half yearly statement \$A'000
Cash			
Receivable			
Investments			
Inventories			
Other (provide details if material)			
Total current assets			

Non-current assets

Receivables			
Investments			
Inventories			
Other property, plant and equipment (net)			
Intangibles (net)			
Other (provide details if material)			

Total non-current assets

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Total assets

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Current liabilities

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Accounts payable

Borrowings

Provisions

Other (provide details if material)

Total current liabilities

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Non-current liabilities

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Accounts payable

Borrowings

Provisions

Other (provide details if material)

Total non-current liabilities

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Total liabilities

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Net assets

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Equity

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Capital

Reserves

Retained profits (accumulated losses)

Equity attributable to members of the parent entity

Outside equity interests in controlled entities

Total equity

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Preference capital and related premium included

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Consolidated statement of cash flows**Cash flows related to operating activities**

Previous corresponding
period \$A'000

Current period \$A'000

Receipts from customers

Payments to suppliers and employees

Dividends received

Interest and other items of similar nature received		
Interest and other costs of finance paid		
Income taxes paid		
Other (provide details if material)		
Net operating cash flows		
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Cash flows related to investing activities		
Payments for purchases of property, plant and equipment		
Proceeds from sale of property, plant and equipment		
Payment for purchases of equity investments		
Proceeds from sale of equity investments		
Loans to other entities		
Loans repaid by other entities		
Other (provide details if material)		
Net investing cash flows		
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Cash flows related to financing activities		
Proceeds from issues of securities (shares, options, etc.)		
Proceeds from borrowings		
Repayment of borrowings		
Dividends paid		
Other (provide details if material)		
Net financing cash flows		
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Net increase (decrease) in cash held		
Cash at beginning of period (see Reconciliation of cash)		
Exchange rate adjustments		
Cash at end of period (see Reconciliation of cash)		
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Non-cash financing and investing activities

Details of financing and investing transactions which have had a material effect on consolidated assets and liabilities but did not involve cash flows are as follows. If an amount is quantified, show comparative amount.

Reconciliation of cash

Reconciliation of cash at the end of the period (as shown in the consolidated statement of cash flows) to the related items in the accounts is as follows.

	Current period \$A'000	Previous corresponding period \$A'000
Cash on hand and at bank		
Deposits at call		
Bank overdraft		
Other (provide details)		
Total cash at end of period		

Ratios

Profit before tax/sales

Consolidated profit (loss) from ordinary activities before tax as a percentage of sales revenue

Current period	Previous corresponding period

Profit after tax/equity interests

Consolidated profit (loss) from ordinary activities after tax attributable to members as a percentage of equity (similarly attributable) at the end of the period

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Earnings per security (EPS)

Calculation of basic, and fully diluted, EPS in accordance with AASB 1027: Earnings per Share

- (a) Basic EPS
(b) Diluted EPS (if materially different from (a))

Current period	Previous corresponding period

NTA backing

Net tangible asset backing per ordinary security

Current period	Previous corresponding period

Details of specific receipts/outlays, revenues/expenses

	Current period \$ A'000	Previous corresponding period \$A'000
Interest revenue included		
Interest revenue included but not yet received (if material)		
Interest costs excluded from borrowing costs capitalised in asset values		
Outlays (excepts those arising from the acquisition of an existing business) capitalised in intangibles (if material)		
Depreciation (excluding amortisation of intangibles)		
Other specific relevant items		

Control gained over entities having material effect

Name of entity _____

Consolidated profit (loss) from ordinary activities and extraordinary items after tax of the entity since the date in the current period on which control was acquired	\$	
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Date from which such profit has been calculated	
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Profit (loss) from ordinary activities and extraordinary items after tax of the entity for the whole of the previous corresponding period	\$	
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Loss of control of entities having material effect

Name of entity _____

Consolidated profit (loss) from ordinary activities and extraordinary items after tax of the entity for the current period to the date of loss of control	\$	
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Date from which the profit (loss) has been calculated	
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Consolidated profit (loss) from ordinary activities and extraordinary items after tax of the entity while controlled during the whole of the previous corresponding period	\$	
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Contribution to consolidated profit (loss) from ordinary activities and extraordinary items from sale of interest leading to loss of control	\$	
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Reports for industry and geographical segments

Segments

Operating Revenue

Sales to customers outside the economic entity

Inter-segment sales

Unallocated revenue

Total revenue

Segment result

Unallocated expenses

Consolidated profit from ordinary activities after tax (before equity accounting)

Segment assets) *Comparative data for segment assets should be as at*
 Unallocated assets) *the end of the previous corresponding period*
 Total assets)

Dividends

Date the dividend is payable _____

Record date to determine entitlements to the dividend
 (ie. on the basis of registrable transfers received up to
 5.00 pm) _____

Amount per security

		<i>Franking rate applicable</i>	%	%	%
<i>(annual report only)</i>					
Final dividend:	Current year	¢	N/A	¢	N/A
	Previous year	¢	¢	¢	¢
<hr/>					
<i>(Half yearly and annual statements)</i>					
Interim dividend:	Current year	¢	N/A	¢	N/A
	Previous year	¢	¢	¢	¢

Total annual dividend (distribution) per security

(Annual statement only)

	Current year	Previous year
Ordinary securities	¢	¢
Preference securities	¢	¢

Total dividend (distribution)

	Current period \$A'000	Previous corresponding period - \$A'000
Ordinary securities	\$	\$
Preference securities	\$	\$
Total	\$	\$

Half yearly report – interim dividend (distribution) on all securities or Annual report – final dividend (distribution) on all securities

	Current period \$A'000	Previous corresponding period \$A'000
Ordinary securities	\$	\$
Preference securities	\$	\$
Total	\$	\$

The dividend or distribution plans shown below are in operation.

The last date(s) for receipt of election notices to the dividend or distribution plans

Any other disclosures in relation to dividends (distributions)

Equity accounted associated entities and other material interests

Equity accounting information attributable to the economic entity's share of investments in associated entities must be disclosed in a separate notice. See AASB 1016: Disclosure of Information about Investments in Associated Companies.

Entities share of:

	Current period \$A'000	Previous corresponding period \$A'000
Profit (loss) from ordinary activities before tax.		
Income tax		
Profit (loss) from ordinary activities after tax		
Extraordinary items net of tax		
Net profit (loss)		
Outside equity interests		
Net profit (loss) attributable to members		

Material interests in entities which are not controlled entities

The entity has an interest (that is material to it) in the following entities.

Name of entity

Percentage of ownership interest held at end of period or date of disposal

Contribution to profit (loss) from ordinary activities and extraordinary items after tax

Equity accounted associates and joint venture entities

	Current period	Previous corresponding period	Current period \$A'000	Previous corresponding period \$A'000
Total				
Other material interests				
Total				

Issued and listed securities

Description includes rate of interest and any redemption or conversion rights together with prices and dates.

Category of securities			Issue Price	Paid-up value
	Number issued	Number listed	(cents)	(cents)
Preference securities (description)				
Changes during current period				
Ordinary securities				
Changes during current period				
Convertible debt securities (description and conversion factor)				
Changes during current period				
			Exercise price	Expiry date
Options (description and conversion factor)				
Changes during current period				
Exercised during current period				
Expired during current period				
Debentures				
Unsecured Notes				

Discontinuing Operations

Consolidated profit and loss account

	Continuing operations		Discontinuing operations		Total entity	
	Current period	Previous corresponding period	Current period	Previous corresponding period	Current period	Previous corresponding period
	\$A'000	\$A'000	\$A'000	\$A'000	\$A'000	\$A'000
Sales revenue or operation revenue						
Other revenue						
Expenses from ordinary activities						
Profit (loss) before tax						
Less tax						
Profit (loss) from ordinary activities after tax						

Consolidated statement of cash flows

	Continuing operations		Discontinuing operations		Total entity	
	Current period -	Previous corresponding period -	Current period -	Previous corresponding period -	Current period -	Previous corresponding period -
	\$A'000	\$A'000	\$A'000	\$A'000	\$A'000	\$A'000
Net operating cash flows						
Net investing cash flows						
Net financing cash flows						

Other disclosures

	Current period \$ A'000	Previous corresponding period \$ A'000
Carrying amount of items to be disposed of:		
- total assets		
- total liabilities		
Profit (loss) on disposal of assets or settlement of liabilities		
Related tax		
Net profit (loss) on discontinuance		

Description of disposals

Comments by *directors*

Basis of accounts preparation

If this statement is a half yearly statement it should be read in conjunction with the last annual report and any announcements to the market made by the entity during the period.

Material factors affecting the revenues and expenses of the entity for the current period including seasonal or cyclical factors

A description of each event since the end of the current period which has had a material effect and is not related to matters already reported, with financial effect quantified (if possible)

Franking credits available and prospects for paying fully or partly franked dividends for at least the next year

Changes in accounting policies since the last annual report and estimates of amounts reported in prior years are disclosed as follows.

Changes in the amounts of contingent liabilities or assets since the last annual report are disclosed as follows.

Additional disclosure for trusts

Number of units held by the management company or responsible entity to their related parties:

A statement of the fees and commissions payable to the management company or responsible entity.

Identify:

- Initial service charges
- Management fees

Other fees

Annual meeting

(Annual statement only)

The annual meeting will be held as follows:

Place _____

Date _____

Time _____

Approximate date the annual report will be available _____

Compliance statement

- 1 This statement has been prepared under accounting policies which comply with accounting standards as defined in the Corporations Law.
- 2 This statement, and the financial statements under the Corporations Law (if separate), use the same accounting policies.
- 3 In the case of a half-yearly report the same accounting standards and methods of computation are/are not* (*delete one*) followed as compared with the most recent annual accounts.
- 4 This statement does/does not* (*delete one*) give a true and fair view of the matters disclosed.
- 5 This statement is based on financial statements to which one of the following applies:

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- The financial statements have been audited.
- The financial statements have been subject to review by a registered auditor (or overseas equivalent).
- The financial statements are in the process of being audited or subject to review.
- The financial statements have *not* yet been audited or reviewed.

- 6 If the accounts have been or are being audited or subject to review and the audit report is not attached, details of any qualifications are attached/will follow immediately they are available* (*delete one*).
- 7 The entity has/does not have* (*delete one*) a formally constituted audit committee.

Signed: _____ (Director) _____ (Director/Company Secretary)

Print name: _____

Dated: _____



NOTES

- True and fair view** If this statement does not give a true and fair view of a matter (for example, because compliance with an Accounting Standard is required) the entity must attach a note providing additional information and explanations to give a true and fair view.
- Income tax** If the amount provided for income tax in this statement differs (or would differ but for compensatory items) by more than 15% from the amount of income tax *prima facie* payable on the profit before tax, the entity must explain in a note the major items responsible for the difference and their amounts.
- Additional information** An entity may disclose additional information about any matter, and must do so if the information is material to an understanding of the financial statements. The information may be an expansion of the material contained in this statement, or contained in a note attached to the statement.