

# Chapter 4

## Periodic Disclosure

### Table of contents

The main headings in this chapter	Rules
Half-year disclosure	4.1 - 4.2C
Annual disclosure	4.3 - 4.7A
Quarterly disclosure	4.7B
Securities in an unlisted entity	4.8 - 4.9
Additional information to be included in the annual report by all entities	4.10
Amount of quoted +debt securities	4.11
Investment entity's +net tangible asset backing	4.12
Half year/preliminary final report – periods ending before 30 June 2003	Appendix 4B
Quarterly report for entities admitted on the basis of commitments	Appendix 4C
Half year report – periods ending on or after 30 June 2003	Appendix 4D
Preliminary final report - periods ending on or after 30 June 2003	Appendix 4E
Change of balance date report – 12 month period ending on or after 30 June 2003	Appendix 4F

### 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 primary obligation of a listed entity to release material information under listing rule 3.1.

Periodic disclosure is made to ASX's +company 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

+ See chapter 19 for defined terms.

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 75 days 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 the Corporations Act.

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 Practice Note 61 dealing with dual lodgement of documents.

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.

## Half-year disclosure

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

#### 4.1 [Deleted]

Introduced 1/7/96. Origin: Listing Rule 3B(1)(a). Amended 1/7/97, 1/7/98, 1/1/99, 1/7/2000, 1/1/2003. Deleted 11/01/10

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

#### 4.2 [Deleted]

Introduced 1/7/96. Origin: Listing Rule 3B(1)(a). Amended 1/7/98, 1/9/99, 1/7/2000, 30/9/2001, 1/1/2003. 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, the +accounts, information or documents prepared under the law of its home jurisdiction which are equivalent to those that a disclosing entity must lodge with +ASIC under section 320 of the Corporations Act, and any other information or documents that would be required under section 320. The +accounts must be audited or subject to

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+ See chapter 19 for defined terms.

review. The audit or review report must be given to ASX with the +accounts.

4.2A.3 Unless the entity is a +mining 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 1/1/2003. Origin: Listing rules 4.1, 4.2. Amended 11/01/10

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 Accounting 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 required by 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.

4.2B The entity must give the information or documents required by listing rule 4.2A to ASX immediately all of the information or documents becomes available, 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, two months after the end of the accounting period.
- For an entity which is a +mining exploration entity, 75 days after the end of the accounting period.

Introduced 1/1/2003. Origin: Listing rules 4.1.1, 4.2.1.

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 10/6/2005. 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.

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+ See chapter 19 for defined terms.

- 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 1026 Statement of Cash Flows or, for foreign entities, the equivalent foreign accounting standard.

Introduced 1/1/2003.

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 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 - Company 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 1/7/96. Origin: Listing Rule 3B(2)(a). Amended 1/7/97, 1/7/98, 1/9/99, 1/7/2000, 1/1/2003. 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 <sup>+</sup>mining 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 <sup>+</sup>accounts upon which it is based must use the same accounting policies. The information must comply with all relevant accounting standards.

Introduced 1/1/2003. Origin: Listing rule 4.3. Amended 11/01/10

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

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

- 4.3B The entity must give the information or documents required by listing rule 4.3A to ASX immediately all of the information or documents becomes available, and no later than the time that it lodges any <sup>+</sup>accounts with <sup>+</sup>ASIC or the regulatory authorities in the jurisdiction in which it is

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<sup>+</sup> See chapter 19 for defined terms.

established. It must do so in any event no later than two months after the end of the accounting period.

Introduced 1/1/2003. Origin: Listing rule 4.3.1. Amended 11/01/10

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 10/6/2005 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 1/1/2003.

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 - Company 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 1/1/2003. Origin: Listing rule 4.10.1.

Note: Immediate disclosure of this information is consistent with continuous disclosure requirements.

Cross reference: Listing rule 4.5A.

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

#### **4.4 [Deleted]**

Introduced 1/7/96. Origin: Listing Rule 3B(3). Amended 1/7/98, 1/7/2000, 30/9/2001, 1/1/2003. Deleted 11/01/10

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

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+ See chapter 19 for defined terms.

4.4A If an entity, except a +mining 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: 1/1/2003. Origin: Listing rule 4.4. Amended 11/01/10

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 30 June. 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: 1/1/2003. 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: 10/6/2005. 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 1/1/2003.

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 - Company Announcements Platform, Guidance Note 20 - ASX Online.

### **Entity to give ASX annual documents**

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+ See chapter 19 for defined terms.

- 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 documents it must lodge with +ASIC. 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.
- 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 lodge with +ASIC if it had to comply with those requirements. It must give the documents to ASX no later than three months after the end of the accounting period.

Introduced 1/7/96. Origin: Listing Rule 3C(1)(a). Amended 1/7/98, 1/9/99, 1/7/2000, 30/9/2001, 1/1/2003.

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. An audit report is only required to be given to ASX if 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 Practice Note 61 which sets out when an entity may give financial documents to ASX and be treated as having lodged them with ASIC.

## Disclosure of circumstances affecting preliminary final report with full year documents

- 4.5A If the 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 rule 4.3 the entity must also 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. This rule does not apply if the entity has already given ASX the information under listing rule 4.3D.

Introduced 1/1/2003.

Note: Listing rule 4.3D requires the disclosure of this information immediately the entity becomes aware of it. The entity should have become aware of this information by the time that it lodges its statutory full year information with ASIC.

## Sending annual report to security holders

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+ See chapter 19 for defined terms.

4.6 Introduced 1/7/96. Origin: Listing Rule 3C(1A)(a). Amended 1/7/98. Deleted 24/10/2005.

4.6.1 Introduced 1/7/96. Amended 1/7/98, 1/7/2000. Deleted 24/10/2005.

### Entity to give ASX annual report

4.7 An entity (in the case of a trust, the responsible entity) must give ASX a copy of an +annual report or concise report sent to +security holders under section 314 of the Corporations Act on the earlier of the following.

- 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.

Introduced 1/7/96. Origin: Listing Rule 3C(1A)(b). Amended 1/7/97, 1/7/98, 1/9/99, 24/10/2005.

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 which is being reintroduced requires 2 hard copies of an annual report and any concise report to be given to ASX.

Cross reference: Listing rules 15.3, 15.4.

4.7.1 However, an entity need not give ASX the +annual report if it comprises only the documents already given to ASX under listing rule 4.5. The entity must tell ASX if this is the case.

Introduced 1/7/96. Origin: Listing Rule 3C(1A)(c). Amended 1/7/98, 1/7/2000, 24/10/2005.

### 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 1/7/2000. Origin: Listing Rule 4.5. Amended 30/9/2001.

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

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+ See chapter 19 for defined terms.

authorities in the jurisdiction in which it is established, immediately after the parent entity lodges them.

Introduced: 30/9/2001.

Cross reference: Listing rule 1.8 condition 3.

## Quarterly disclosure

### Entity to complete Appendix 4C (Quarterly cash flow report)

4.7B If one of the following applies, an entity must complete Appendix 4C and give it to ASX.

- (a) The entity (except an +investment entity or a +mining exploration entity) was admitted under listing rule 1.3.2(b).
- (b) The entity was required to comply with listing rule 1.3.2(b) because of the application of listing rule 11.1.3.
- (c) Introduced 31/3/2000. Deleted 30/9/2001.
- (d) ASX asks.

The entity must give ASX the completed Appendix 4C immediately the information is available, 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, or longer period set by ASX. If rule 4.7B(d) applies, the entity must do so for the period set by ASX.

Introduced 31/3/2000. Amended 30/9/2001.

Cross reference: Listing rule 4.10.19.

## 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 1/7/96. Origin: Listing Rule 3J(4). Amended 1/7/98, 1/7/2000, 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.

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+ See chapter 19 for defined terms.

Introduced 1/7/96. Origin: Listing Rule 3J(4). Amended 1/7/98, 1/7/2000.

## 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 1/7/96. Origin: Listing Rule 3J(4). Amended 1/7/98, 1/7/2000.

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. The information must be current at a date specified by the entity which is no more than 6 weeks before the report is sent to +security holders.

Introduced 1/7/96. Origin: Listing Rule 3C(3)(e), 3B(2C). Amended 1/7/97, 1/7/98, 1/9/99, 30/9/2001.

Cross reference: Listing rules 5.6 and 19.11A.

4.10.1 Introduced 1/7/96. Origin: Listing Rule 3C(2)(e). Amended 1/7/98, 1/7/2000. Deleted 1/1/2003.

4.10.2 Introduced 1/7/96. Origin: Listing Rule 3C(3)(i). Amended 30/9/2001. Deleted 1/1/2003.

- 4.10.3 A statement disclosing the extent to which the entity has followed the best practice recommendations set by the +ASX Corporate Governance Council during the reporting period. If the entity has not followed all of the recommendations the entity must identify those recommendations that have not been followed and give reasons for not following them. If a recommendation had been followed for only part of the period, the entity must state the period during which it had been followed.

Introduced 1/7/96. Origin: Listing Rule 3C(3)(j). Amended 1/1/2003.

Note: The corporate governance statement may be given to ASX as a separate report but must be given to ASX at the same time as the annual report and be clearly identified as the corporate governance report.

- 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. 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 1/7/96. Origin: Listing Rule 3C(3)(e)(i). Amended 1/7/97, 13/3/2000.

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.

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+ See chapter 19 for defined terms.

Introduced 1/7/96. 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 1/7/96. 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 categories:

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

Introduced 1/7/96. Origin: Listing Rules 3B(2C)(ii)a., 3C(3)(e)(iii)a. Amended 1/9/99, 30/9/2001.

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 +market price at the specified date.

Introduced 1/7/96. Origin: Listing Rules 3B(2C)(ii)b., 3C(3)(e)(iii)b. Amended 1/9/99.

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 1/7/96. Origin: Listing Rules 3B(2C)(iii) and (iv), 3C(3)(e)(iv) and (v). Amended 1/7/98.

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 1/7/96. Origin: Listing Rule 3C(3)(f)(i). Amended 1/7/98, 24/10/2005.

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 1/7/96. 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 1/7/96. 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 1/7/96. 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

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+ See chapter 19 for defined terms.

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 1/7/96. Origin: Listing Rule 3C(3)(g). Amended 30/9/2001.

Note: In the case of securities which are subject to voluntary escrow, it is incumbent on the entity to make arrangements with the allottees 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 If the entity is a +mining exploration entity, a list of its interests in +mining tenements, where the tenements are situated and the percentage interest it holds in each.

Introduced 1/7/96. Origin: Listing Rule 3C(6).

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 1/7/98. Amended 1/9/99. Amended 11/3/2004.

4.10.17 A review of operations and activities for the reporting period.

Introduced 1/9/99.

Note: Listing rule 4.10.17 is based on section 299 of the Corporations Act. ASX does not require the review of operations and activities to follow any particular format. Nor does ASX specify its contents. However, ASX supports the Group of 100 Incorporated publication Guide to the Review of Operations and Financial Condition. This publication is reproduced in 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 1/9/99.

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 1/9/99. Amended 31/3/2000, 30/9/2001, 11/01/10

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+ See chapter 19 for defined terms.

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.
- (b) The total number of transactions in +securities during the reporting period, together with the total brokerage paid or accrued during that period.
- (c) The total management fees paid or accrued during the reporting period, together with a summary of any management agreement.

Introduced 1/9/99. Origin: Guidance note on Investment entities.

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 31/3/2004.

## **Amount of quoted debt securities**

4.11 Introduced 1/7/96. Origin: Listing Rule 3B(4). Deleted 24/10/2005.

## **Investment entity's net tangible asset backing**

4.12 Within 14 days after the end of each month, an +investment entity must tell ASX the +net tangible asset backing of its +quoted +securities as at the end of that month.

Introduced 1/7/96.

## **Form of Appendix 4B to be used**

4.13 Introduced 1/12/97. Amended 1/9/99, 1/7/2000. Deleted 1/1/2003.

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+ See chapter 19 for defined terms.