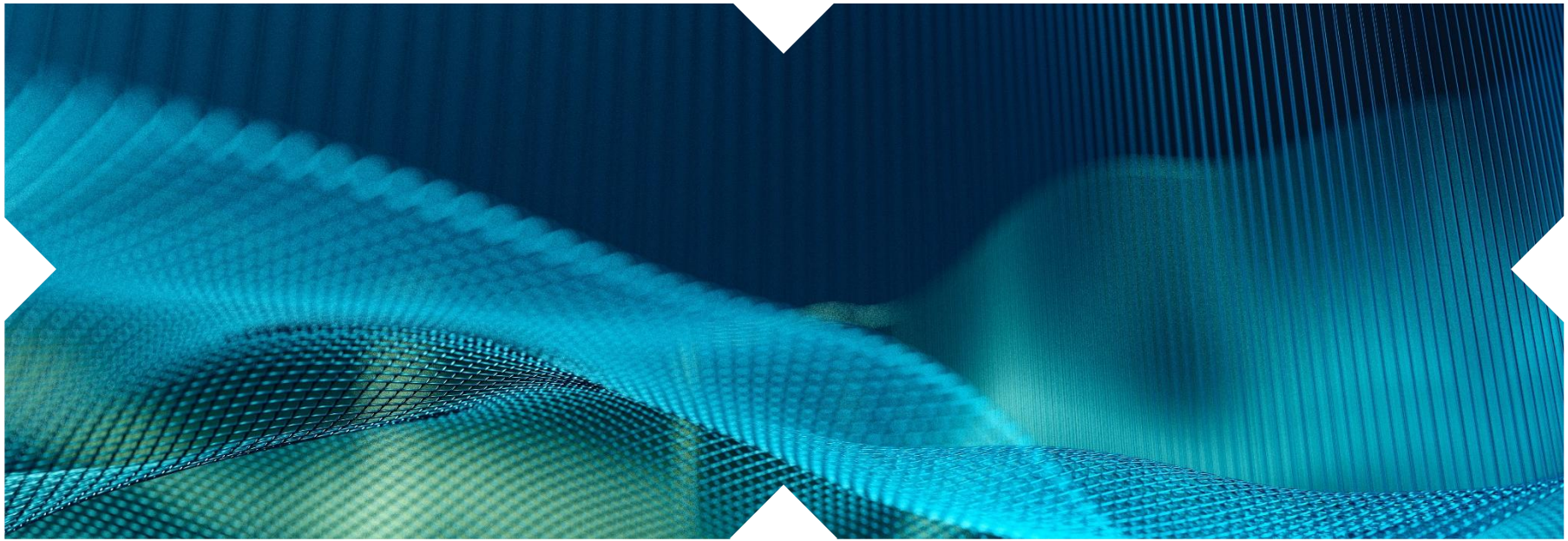
ASX Listing Rules Compliance Course

Module 2: Periodic reporting



Before we begin

An important legal notice

The information provided in this course module is for educational purposes only.

This module does not purport to cover all aspects of the Listing Rules relevant to the subject matter in its title. There may also have been changes to a Listing Rule, or to ASX's policy or guidance on the application of a Listing Rule, mentioned in this module since the module was last updated.

Accordingly, readers should not rely on the contents of this module in determining their obligations under the Listing Rules but instead should refer to the Listing Rules and relevant ASX Guidance Notes and, if in doubt, obtain advice from a qualified professional person in respect of the matter.

Nothing in this module binds ASX in the application of the Listing Rules in a particular case.

To the extent permitted by law, ASX and its officers, employees and contractors shall not be liable for any loss or damage to any person arising in any way (including because of negligence) from or in connection with any information provided, or omitted to be provided, in this module, or from anyone acting or refraining to act in reliance on this materials in this module.

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ASX Listing Rules Compliance Course

Module 2 – Periodic reporting

- Welcome to module 2 of the ASX Listing Rules Compliance Course.
- This module covers periodic reporting. It should take you around 25 minutes to complete.



Module	Name of module
Module 1	Continuous disclosure
Module 2	Periodic reporting
Module 3	Issue of equity securities
Module 4	Transactions with persons in a position of influence
Module 5	Significant transactions
Module 6	Corporate governance disclosures
Module 7	General meetings
Module 8	Lodging documents with ASX
Module 9	Trading halts and suspensions
Module 10	Waivers and in-principle advice
Module 11	Directors' interest notifications

Periodic reporting

Introduction



- In this module, we cover:
  - ASX's quarterly, half yearly and annual financial reporting requirements
  - Appendices 4D, 4E and 4F
  - ASX's requirements for annual reports
  - the consequences of non-compliance with these requirements, and
  - ASX's published reporting calendars.
- For further information on quarterly reporting obligations, please refer to GN 23 *Quarterly Reports* ('GN 23').

Periodic reporting

Overview of reporting requirements

- Mining/oil and gas entities must give ASX an activity report and, if they are explorers rather than producers, an Appendix 5B cash flow report for each quarter.
- An entity admitted or re-admitted to the official list under rule 1.3.2(b) (‘commitments test entity’) must give ASX an activity report and an Appendix 4C cash flow report for each quarter.
- All entities, other than mining/oil and gas exploration entities, must give ASX:
  - an Appendix 4D (half year report) for their half year, and
  - an Appendix 4E (preliminary final report) for their full year.
- All entities must give ASX:
  - reviewed or audited accounts for their half year
  - audited accounts for their full year, and
  - a copy of their annual report to security holders.

Periodic reporting

Overview of reporting deadlines

+ 1 month

- Quarterly activity report for mining/oil and gas producing entities
- Quarterly activity report and Appendix 5B quarterly cash flow report for mining/oil and gas exploration entities
- Quarterly activity report and Appendix 4C quarterly cash flow report for commitments test entities

+ 2 months

- Reviewed or audited half year accounts for all entities other than mining/oil and gas exploration entities
- Appendix 4D half year report for all entities other than mining/oil and gas exploration entities
- Appendix 4E preliminary final report for all entities other than mining/oil and gas exploration entities

+ 75 days

- Reviewed or audited half year accounts for mining/oil and gas exploration entities

+ 3 months

- Audited full year accounts for all entities
- Annual report for Australian entities that are registered managed investment schemes (Corporations Act s315(3))

+4 months

- Annual report for Australian entities that are not registered managed investment schemes (but no later than 21 days before the entity's next AGM (Corporations Act s315(1))
- Note: the deadline for a foreign entity to give ASX a copy of its annual report is determined under the law of its home jurisdiction

Time measured from end of quarter, half year or full year.

ASX

What must be included in a set of accounts

Rule 19.12 – definition of ‘accounts’

- An entity’s accounts must include:
  - a statement of financial position (or balance sheet)
  - a statement of comprehensive income (or profit and loss statement)
  - a statement of cash flows
  - a statement of changes in equity (or statement of retained earnings)
  - any notes to the financial statements above required by any law, regulation, rule or accounting standard
  - any disclosures in relation to the financial statements above required by any law, regulation, rule or accounting standard, and
  - any other information necessary to give a true and fair view of the financial position and performance of the entity required by any law, regulation, rule or accounting standard.

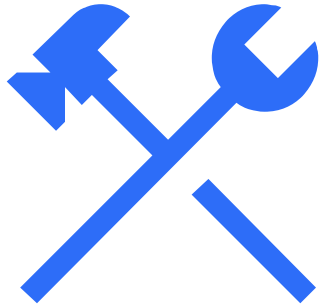
General requirements for accounts

Rule 19.11A

- If an entity controls a child entity or is the holding company of another entity, its accounts must be consolidated accounts.
- The accounts must be prepared to Australian accounting standards or, if the entity is a foreign entity and ASX agrees, other accounting standards acceptable to ASX.
- Unless ASX agrees otherwise, the accounts must be tier 1 general purpose financial statements or, if the entity is a foreign entity and ASX has agreed that it can use other accounting standards acceptable to ASX, the equivalent under those other accounting standards.
- If the rules require audited/reviewed accounts, the audit/review must be conducted in accordance with Australian auditing standards by a registered company auditor or, if the entity is a foreign entity and ASX agrees, other auditing standards acceptable to ASX by an overseas equivalent of a registered company auditor.
- If there is a directors' declaration that relates to the accounts or a directors' report that relates to the period covered by the accounts, the directors' declaration and report must be given to ASX with the accounts.

Mining/oil and gas producers – quarterly activity reports

Rules 5.1 and 5.2

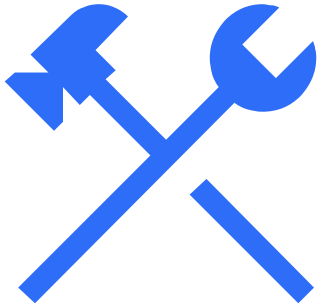


- A mining/oil and gas producing entity must give ASX an activity report for each quarter with:
  - details of its production and development activities** for the quarter and a summary of the expenditure incurred on those activities, and
  - a summary of its exploration activities** for the quarter and a summary of the expenditure incurred on those activities.
- The report must be given to ASX for release to the market within ***one month*** of the end of the quarter.

** If there were no substantive activities of the type described, that fact must be stated.

Mining/oil and gas explorers – quarterly activity reports

Rules 5.3 and 5.4



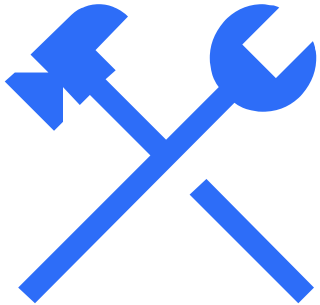
- A mining/oil and gas exploration entity must give ASX an activity report for each quarter with details of:
  - its exploration activities** for the quarter and a summary of the expenditure incurred on those activities
  - its production and development activities** for the quarter and a summary of the expenditure incurred on those activities
  - any tenements it acquired or disposed of during the quarter and their location
  - the tenements held by it at the end of the quarter and their location
  - any farm-in or farm-out agreements it entered into during the quarter, and
  - the beneficial percentage interests it held at the end of the quarter in farm-in or farm-out agreements.

** If there were no substantive activities of the type described, that fact must be stated.

Mining/oil and gas explorers – quarterly activity reports

Rules 5.3 and 5.4 (cont.)

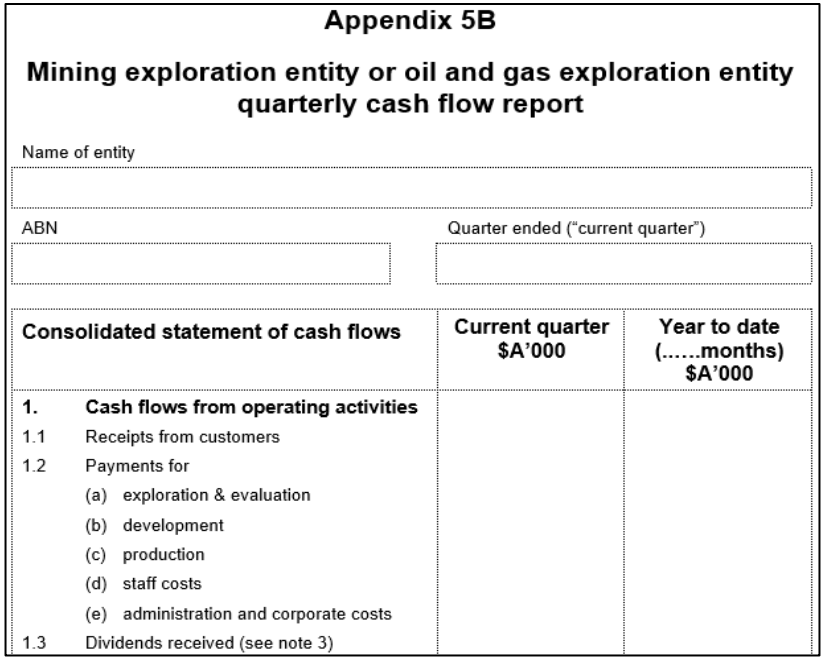
- A mining/oil and gas exploration entity's activity report must include a description of, and an explanation for, any payments to, or to an associate of, a related party of the entity included in its Appendix 5B for the quarter.
- If the quarter is included in a period covered by a 'use of funds' statement or expenditure program in the entity's listing prospectus, PDS or information memorandum, the activity report must also include:
  - 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, and
  - an explanation of any material variances.
- ***The activity report must be given to ASX for release to the market at the same time as the entity gives ASX its Appendix 5B for the quarter (see next slide).***



Mining/oil and gas explorers – Appendix 5B quarterly cash flow reports

Rule 5.5

- A mining/oil and gas exploration entity must give ASX an Appendix 5B cash flow report for each quarter. It must do so:
  - when the information is ready to be given to ASX
  - otherwise no later than ***one month*** after the end of the quarter.
- An Appendix 5B is 'available for release to the market' when it has been properly compiled, verified and approved.
- The obligation for a mining/oil and gas exploration entity to give ASX an Appendix 5B lasts until it becomes a mining/oil and gas producing entity.



Appendix 5B

Mining exploration entity or oil and gas exploration entity quarterly cash flow report

Name of entity

ABN | Quarter ended ("current quarter")

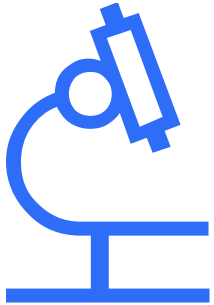
Consolidated statement of cash flows		Current quarter $A'000	Year to date (.....months) $A'000
1.	**Cash flows from operating activities**		
1.1	Receipts from customers		
1.2	Payments for		
	(a) exploration & evaluation		
	(b) development		
	(c) production		
	(d) staff costs		
	(e) administration and corporate costs		
1.3	Dividends received (see note 3)		

Commitments test entities – quarterly activity reports

Rule 4.7C

A commitments test entity must give ASX an activity report for each quarter with:

- 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**
- 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, and
- if the quarter is included in a period covered by a 'use of funds' statement or expenditure program in the entity's listing prospectus, PDS or information memorandum, the activity report must also include:
  - 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, and
  - an explanation of any material variances.
- ***The activity report must be given to ASX for release to the market at the same time as the entity gives ASX its Appendix 4C for the quarter (see next slide).***

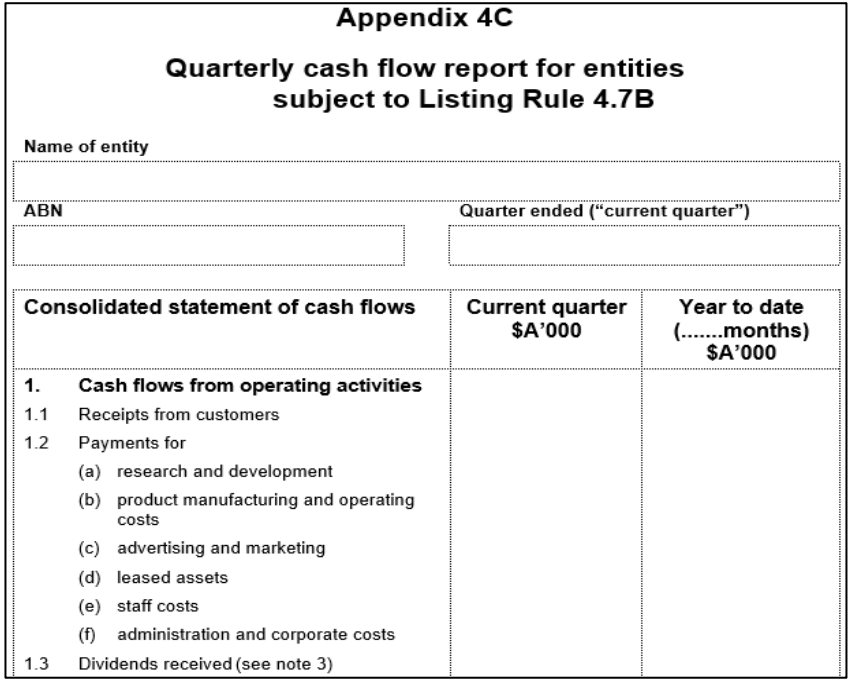


** If there were no substantive business activities during the quarter, that fact must be stated.

Commitments test entities – Appendix 4C quarterly cash flow reports

Rule 4.7B

- A commitments test entity must also give ASX an Appendix 4C cash flow report for each quarter. It must do so:
  - when the information is ready to be given to ASX
  - otherwise no later than ***one month*** after the end of the quarter.
- An Appendix 4C is 'available for release to the market' when it has been properly compiled, verified and approved.
- The obligation for a commitments test entity to give ASX an Appendix 4C lasts until ASX advises it otherwise (see sections 3 and 14 of GN 23).



Appendix 4C

Quarterly cash flow report for entities subject to Listing Rule 4.7B

Name of entity

ABN | Quarter ended ("current quarter")

Consolidated statement of cash flows		Current quarter $A'000	Year to date (.....months) $A'000
1.	**Cash flows from operating activities**		
1.1	Receipts from customers		
1.2	Payments for		
	(a) research and development		
	(b) product manufacturing and operating costs		
	(c) advertising and marketing		
	(d) leased assets		
	(e) staff costs		
	(f) administration and corporate costs		
1.3	Dividends received (see note 3)		

Quarterly cash flow reports

Estimated cash available for future operating activities

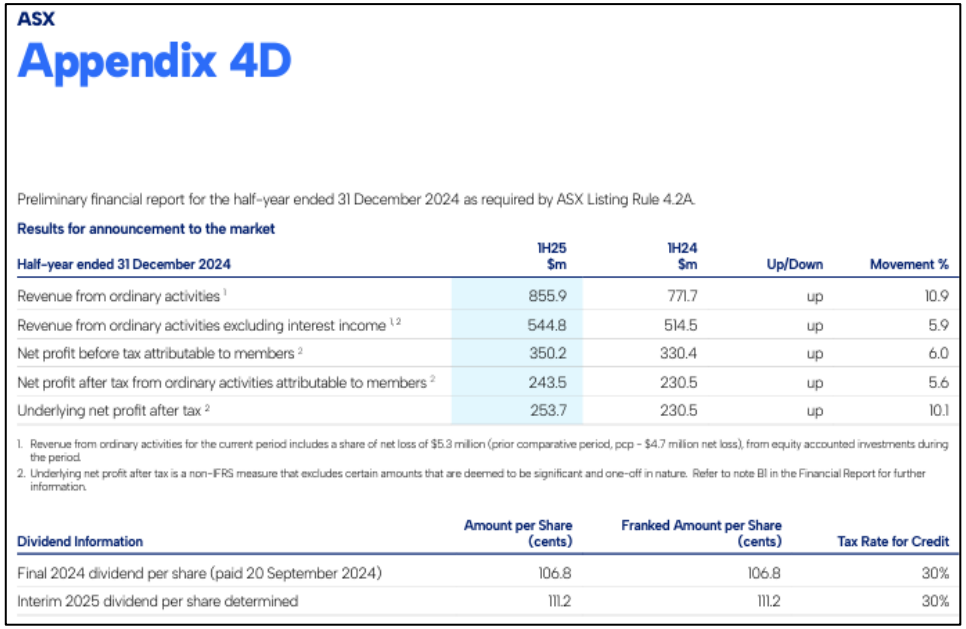
- Sections 8.1 – 8.5 of the Appendix 4C and 5B forms require an entity to calculate the estimated quarters of funding it has available, based on its cash burn for the latest quarter. If it has less than 2 quarters of funding available, it must answer the 3 further questions in section 8.6.
- These questions go to whether the entity meets the requirements in rules 12.1 and 12.2 that the entity's level of operations is sufficient, and its financial condition is adequate, in ASX's opinion, to warrant the continued quotation of its securities and its continued listing.
- For further guidance on completing these sections, see section 7 of GN 23.

8.	**Estimated cash available for future operating activities**	**$A'000**
8.1	Net cash from / (used in) operating activities (item 1.9)	
8.2	Cash and cash equivalents at quarter end (item 4.6)	
8.3	Unused finance facilities available at quarter end (item 7.5)	
8.4	Total available funding (item 8.2 + item 8.3)	
8.5	**Estimated quarters of funding available (item 8.4 divided by item 8.1)**	
	Note: if the entity has reported positive net operating cash flows in item 1.9, answer item 8.5 as "N/A". Otherwise, a figure for the estimated quarters of funding available must be included in item 8.5.	
8.6	If item 8.5 is less than 2 quarters, please provide answers to the following questions:	
	8.6.1 Does the entity expect that it will continue to have the current level of net operating cash flows for the time being and, if not, why not?	
	Answer:	
	8.6.2 Has the entity taken any steps, or does it propose to take any steps, to raise further cash to fund its operations and, if so, what are those steps and how likely does it believe that they will be successful?	
	Answer:	
	8.6.3 Does the entity expect to be able to continue its operations and to meet its business objectives and, if so, on what basis?	
	Answer:	
	Note: where item 8.5 is less than 2 quarters, all of questions 8.6.1, 8.6.2 and 8.6.3 above must be answered.	

Appendix 4D half year report

Rule 4.2A.3

- An entity, other than a mining/oil and gas exploration entity, must give ASX the information in Appendix 4D. It must do so:
  - when the information is ready to be given to ASX
  - when it lodges its half year accounts with ASIC (or, in the case of a foreign entity, with the regulatory authorities in its home jurisdiction)
  - otherwise no later than ***two months*** after its half year end.
- The required information includes a summary of the entity's results for the half year for announcement to the market, plus a copy of the entity's reviewed or audited half year accounts.



ASX

Appendix 4D

Preliminary financial report for the half-year ended 31 December 2024 as required by ASX Listing Rule 4.2A.

Results for announcement to the market

Half-year ended 31 December 2024	1H25 $m	1H24 $m	Up/Down	Movement %
Revenue from ordinary activities [1]	855.9	771.7	up	10.9
Revenue from ordinary activities excluding interest income [1,2]	544.8	514.5	up	5.9
Net profit before tax attributable to members [2]	350.2	330.4	up	6.0
Net profit after tax from ordinary activities attributable to members [2]	243.5	230.5	up	5.6
Underlying net profit after tax [2]	253.7	230.5	up	10.1

1. Revenue from ordinary activities for the current period includes a share of net loss of $5.3 million (prior comparative period, pcp - $4.7 million net loss), from equity accounted investments during the period.
2. Underlying net profit after tax is a non-IFRS measure that excludes certain amounts that are deemed to be significant and one-off in nature. Refer to note B1 in the Financial Report for further information.

Dividend Information	Amount per Share (cents)	Franked Amount per Share (cents)	Tax Rate for Credit
Final 2024 dividend per share (paid 20 September 2024)	106.8	106.8	30%
Interim 2025 dividend per share determined	111.2	111.2	30%

Half year accounts

Rules 4.2A and 4.2B

- All entities must give ASX reviewed or audited half year accounts. They must do so:
  - when the information is ready to be given to ASX
  - when they lodge their half year accounts with ASIC (or, in the case of a foreign entity, with the regulatory authorities in its home jurisdiction)
  - otherwise, if they are not a mining/oil and gas exploration entity, no later than ***two months*** after their half year end, or
  - if they are a mining/oil and gas exploration entity, no later than ***75 days*** after their half year end.
- The accounts must include all the documents that the entity must lodge with ASIC under section 320 of the Corporations Act (or, in the case of a foreign entity, any equivalent provision under the law of its home jurisdiction).
- If the entity is not a mining/oil and gas exploration entity, the half year accounts must be given to ASX at the same time as the entity gives the information in Appendix 4D to ASX.

Lodgement requirements for Appendix 4D half year report

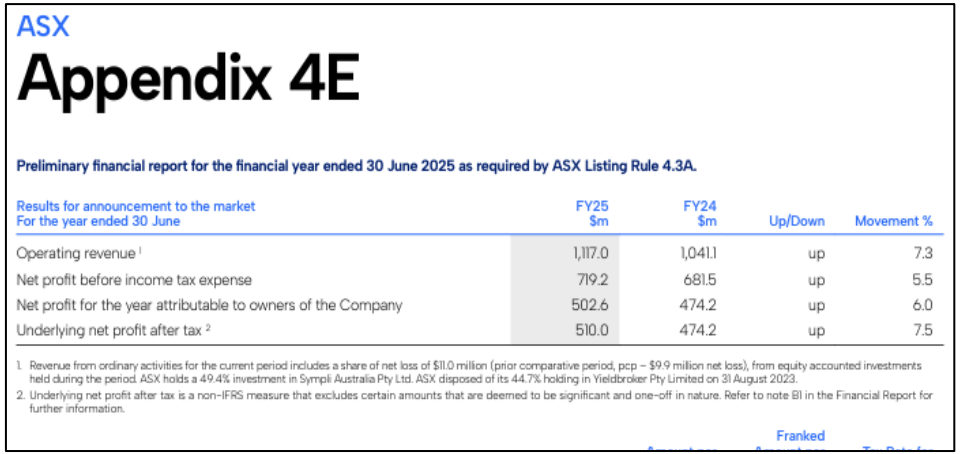
Rule 4.2C and GN 14

- An Appendix 4D and the other documents required to be given to ASX under rule 4.2A for the half year must:
  - be given to ASX at the same time and bundled together in a single PDF file and lodged as one announcement
  - include the information identified in the Appendix 4D as ‘Results for announcement to the market’ at the beginning of the announcement, and
  - include the amount of, and record date for, any dividend/distribution being paid for the half year.
- A dividend or distribution on quoted securities for a half year will also need to be separately notified to ASX via an Appendix 3A.1 online form. That notification should be submitted to ASX after the Appendix 4D results announcement.
- Supplementary documentation related to the Appendix 4D results announcement, such as media releases and analyst presentations, should not be bundled with the results announcement. These should be given to ASX in a separate announcement after the lodgement of the Appendix 4D and Appendix 3A.1 (if applicable).
- For further guidance, see section 16 of GN 14 *ASX Market Announcements Platform*.

Appendix 4E preliminary final report

Rule 4.3A

- An entity, other than a mining/oil and gas exploration entity, must give ASX the information in Appendix 4E. It must do so:
  - when the information is ready to be given to ASX
  - when it lodges its full year accounts with ASIC (or, in the case of a foreign entity, with the regulatory authorities in its home jurisdiction)
  - otherwise no later than ***two months*** after its full year end.
- The required information includes a summary of the entity's results for the year for announcement to the market, plus a copy of the entity's audited or unaudited full year accounts.



ASX

Appendix 4E

Preliminary financial report for the financial year ended 30 June 2025 as required by ASX Listing Rule 4.3A.

Results for announcement to the market For the year ended 30 June	FY25 $m	FY24 $m	Up/Down	Movement %
Operating revenue [1]	1,117.0	1,041.1	up	7.3
Net profit before income tax expense	719.2	681.5	up	5.5
Net profit for the year attributable to owners of the Company	502.6	474.2	up	6.0
Underlying net profit after tax [2]	510.0	474.2	up	7.5

1. Revenue from ordinary activities for the current period includes a share of net loss of $11.0 million (prior comparative period, pcp – $9.9 million net loss), from equity accounted investments held during the period. ASX holds a 49.4% investment in Sympli Australia Pty Ltd. ASX disposed of its 44.7% holding in Yieldbroker Pty Limited on 31 August 2023.
2. Underlying net profit after tax is a non-IFRS measure that excludes certain amounts that are deemed to be significant and one-off in nature. Refer to note B1 in the Financial Report for further information.

Franked

Lodgement requirements for Appendix 4E preliminary final report

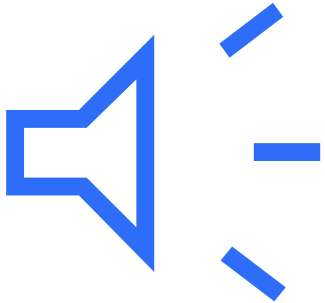
Rule 4.3C and GN 14

- An Appendix 4E must:
  - be clearly identified on the first page or on any covering page of the announcement as a preliminary final report given to ASX under rule 4.3A
  - if the entity has prepared several documents which together satisfy the reporting requirements in that rule, be bundled along with those other documents in a single PDF file and lodged as one announcement
  - include the information identified in Appendix 4E as 'Results for announcement to the market' at the beginning of the announcement, and
  - include the amount of, and record date for, any dividend or a distribution being made for the full year.
- A dividend or distribution on quoted securities for the full year will also need to be separately notified to ASX via an Appendix 3A.1 online form. That notification should be submitted to ASX after the Appendix 4E results announcement.
- Supplementary documentation related to the results announcement, such as media releases and analyst presentations, should not be bundled with a results announcement. These should be given to ASX in a separate announcement after the lodgement of the Appendix 4E and Appendix 3A.1 (if applicable).
- For further guidance, again see section 16 of GN 14 *ASX Market Announcements Platform*.

Updating the information in an Appendix 4E

Rule 4.3D

- If an entity is or becomes aware of circumstances which are likely to materially affect the results or other information contained in the Appendix 4E given to ASX, 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.
- This typically occurs where an entity lodges unaudited full year accounts with its Appendix 4E and the accounts are adjusted in the audit.
- To avoid this risk, many entities choose to lodge audited, rather than unaudited, accounts with their Appendix 4E.



Full year accounts

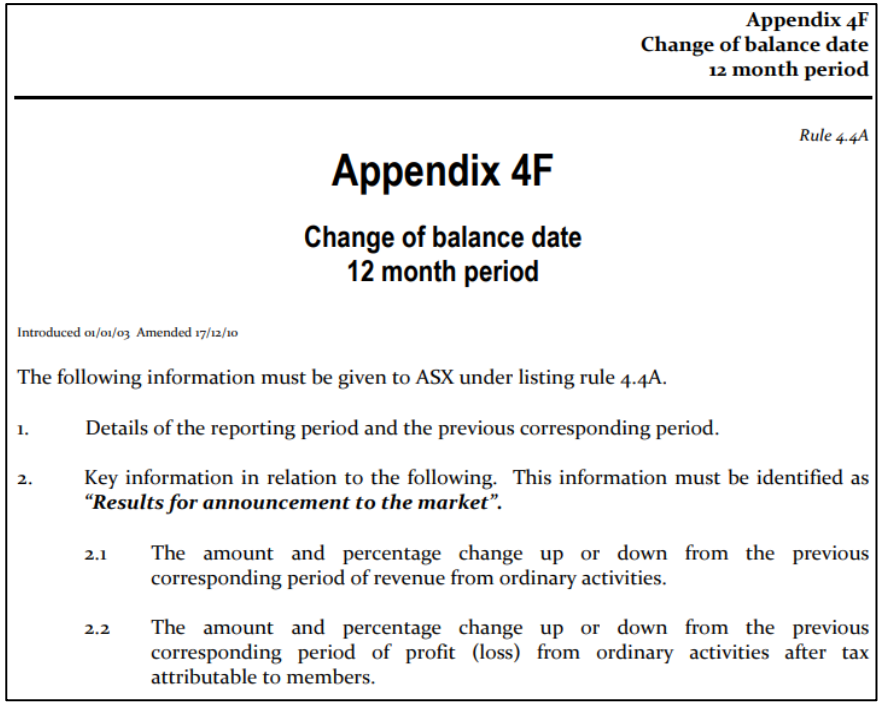
Rule 4.5

- All entities must give ASX audited full year accounts. They must do so:
  - when they lodge their full year accounts with ASIC
  - otherwise no later than ***three months*** after their full year end.
- If the entity is Australian, the accounts must include all the documents that the entity must lodge with ASIC under section 319 of the Corporations Act, i.e.:
  - the financial statements required for the full year under Australian Accounting Standards
  - the notes to the financial statements
  - for certain prescribed entities, a sustainability report and an auditor's report on the sustainability report
  - a directors' report on activities for the year
  - a directors' declaration that the entity is solvent and the accounts meet applicable requirements and give a 'true and fair' view.
- If the entity is foreign, the accounts must include all the documents that the entity must lodge with ASIC under section 601CK of the Corporations Act.

Appendix 4F change of balance date 12 month period

Rules 4.4A, 4.4B and 4.4C

- If an entity, other than a mining/oil and gas exploration entity, changes its annual balance date so that its next annual accounts cover a period of more than 12 months, the entity must give ASX the information set out in Appendix 4F for the first 12 months of that period. It must do so:
  - immediately the information becomes available
  - otherwise no later than ***two months*** after the end of the 12-month period since its previous balance date.
- The accounts on which the information is based must be audited or reviewed if ASX or the relevant law requires.
- See rule 4.4C for lodgement requirements.



Appendix 4F
Change of balance date
12 month period

Rule 4.4A

Appendix 4F

Change of balance date
12 month period

Introduced 01/01/03 Amended 17/12/10

The following information must be given to ASX under listing rule 4.4A.

1. Details of the reporting period and the previous corresponding period.

2. Key information in relation to the following. This information must be identified as ***"Results for announcement to the market".***

   2.1 The amount and percentage change up or down from the previous corresponding period of revenue from ordinary activities.

   2.2 The amount and percentage change up or down from the previous corresponding period of profit (loss) from ordinary activities after tax attributable to members.

Annual report to security holders

Rule 4.7

- An Australian entity must give ASX a copy of its annual report and any concise report provided to security holders under section 314 of the Corporations Act. It must do so:
  - the day it sends the report to security holders
  - otherwise, no later than the last day for the report to be given to security holders under section 315 of the Corporations Act (i.e. within ***3 months*** after the end of its financial year if it is a registered managed investment scheme, and by the earlier of ***4 months*** after the end of its financial year and ***21 days*** before its next AGM if it is not).
- A foreign entity that is required by the law of its home jurisdiction to prepare an annual report to its security holders, must give ASX a copy of that the annual report. It must do so:
  - the day it sends the report to security holders
  - otherwise, no later than the last day for the report to be given to security holders under the law of its home jurisdiction.
- An entity need not give ASX any of the above documents if they have already been given to ASX with its audited full year accounts under rule 4.5.

ASX requirements for annual reports

Rule 4.10

- An entity must include the information set out in rule 4.10 in its annual report.
- Unless otherwise specified in that 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***.
- The required information includes:
  - the names of substantial shareholders 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
  - the number of holders of each class of equity securities
  - the voting rights attached to each class of equity securities
  - a distribution schedule for each class of equity securities broken into the categories in rule 4.10.7
  - the number of holders holding less than a marketable parcel of the entity's main class of securities

ASX requirements for annual reports

Rule 4.10 (cont.)

- the name of the entity's secretary
- the address and telephone number of the entity's registered office in Australia and of its principal administrative office, if the two are different
- 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
- a list of other stock exchanges on which any of the entity's securities are quoted
- 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
- for each class of unquoted equity securities (except CDIs), the number of equity securities that are on issue and the number of holders and, 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
- a review of operations and activities for the reporting period that complies with sections 299 and 299A of the Corporations Act or, 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, that law

ASX requirements for annual reports

Rule 4.10 (cont.)

- whether there is a current on-market buy-back
- for the first two annual reports after an entity's admission or re-admission to the official list, 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/re-admission in a way consistent with its business objectives and, if not, an explanation of how the cash and assets were used
- if the entity is an investment entity, various information about its investments and investment activities (see rule 4.10.20)
- 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, and

ASX requirements for annual reports

Rule 4.10 (cont.)

- 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 total number of securities purchased, and the average price per security at which the securities were purchased during the reporting period.

- Where a disclosure requirement in rule 4.10 is not applicable, it will assist ASX (and others) in determining whether the entity has met its disclosure obligations if the entity states that is the case.
- To take the last example above, if during the reporting period the entity did not purchase any securities 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, it would be helpful for the entity to state that fact in its annual report, rather than say nothing because there is nothing to be disclosed under that requirement.

ASX requirements for annual reports

Other disclosure obligations

- Mining/oil and gas entities must include in their annual report the additional information required by rules 5.20 – 5.21 and rules 5.37 – 5.40 respectively. Further information about these requirements can be found in GN 31 *Reporting on Mining Activities* and GN 32 *Reporting on Oil & Gas Activities*.
- An entity must also include in its annual report:
  - a corporate governance statement that meets the requirements of rule 4.10.3, or
  - the URL of the page on its website where a corporate governance statement that meets the requirements of that rule is located,

  and give ASX a completed Appendix 4G *Key to Corporate Governance Disclosures* at the same time as it gives ASX its annual report.

  Further information about these requirements can be found in module 6 of this course or in GN 9 *Disclosure of Corporate Governance Practices*.

The consequences of non-compliance

Rule 17.5

- If an entity fails to give ASX a periodic report* covered in this module by its due date, ASX will automatically suspend quotation of the entity's securities before market open on the next trading day after the due date, without further warning (rule 17.5). ASX will not waive this rule.
- If an entity's securities are suspended under rule 17.5 for failure to lodge a periodic report, ASX will normally reinstate quotation of the securities just before the commencement of trading on the day after ASX receives the report and any outstanding fees payable by the entity to ASX (rule 17.8).
- ASX may decide not to reinstate quotation if the entity's securities should be suspended for some other reason (rule 17.3).
- If an entity fails to lodge a periodic report covered in this module within one year after the deadline for lodgement of that report, ASX will automatically remove the entity from the official list under ASX's long tem suspended entity policy (see section 3.4 of GN 33 *Removal of Entities From the ASX Official List*).



* In the case of a document to be provided under Listing Rule 4.5, other than a document required to be prepared under section 292A and section 301A of the Corporations Act.

Reporting calendar

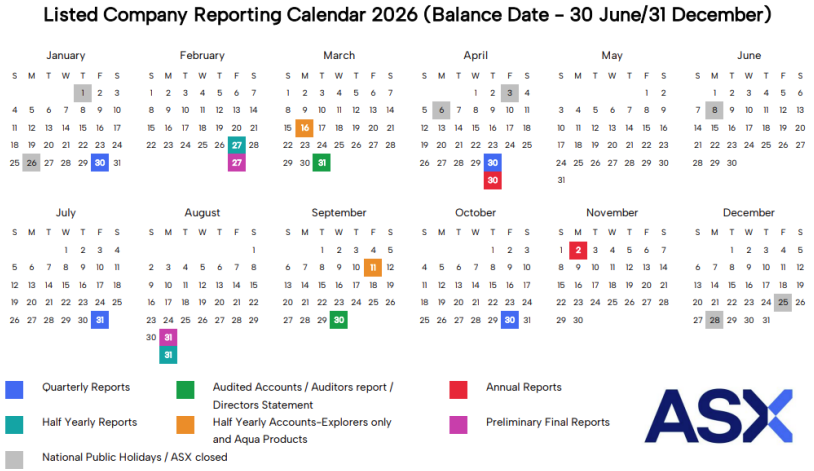
General guidance

ASX publishes its trading hours and various calendars on its website at:

https://www.asx.com.au/markets/market-resources/trading-hours-calendar

The reporting calendar for the current calendar year can be accessed by clicking the ‘Reporting dates for listed entities’ link on that page.

The reporting calendar covers entities with a 30 June or 31 December year end.



Periodic reporting

End of module 2

- Congratulations, you have reached the end of module 2. In it we covered:
  - ASX's quarterly, half yearly and annual financial reporting requirements
  - Appendices 4D, 4E and 4F
  - ASX's requirements for annual reports
  - the consequences of non-compliance with these requirements, and
  - ASX's published reporting calendars.
- For further information on quarterly reporting obligations, please refer to GN 23 *Quarterly Reports*.
- If you wish, you can now move on to module 3 of the course, which covers issuing equity securities. Alternatively, click here to return to the home page for the course.



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