
15. FINANCIAL INFORMATION

Chapter 15 sets out requirements for the provision by a listee of financial information to APX.

Preliminary statement of annual results

- 15.1 A **listee** must notify **APX Announcements Office** without delay following **board** approval of a preliminary statement of the annual results. The preliminary statement of the annual results must be provided to **APX** and must:
- (a) include confirmation that it has been agreed with the **listee's auditor**;
 - (b) show the figures in the form of **Appendix 15-1** (or if applicable, **Appendix 15-2**) consistent with the presentation to be adopted in the annual **financial statements** for that financial year, including at least the items required for a half-yearly report (see **Rule 15.8**);
 - (c) if the **auditor's** report is likely to be qualified, give details of the nature of the qualification; and
 - (d) include any significant additional information necessary for the purpose of assessing the results being announced.

Cross-reference: See **Rule 12.2**.

Dividends and/or distributions and/or interest payments

- 15.2 A **listee** must notify **APX Announcements Office** without delay following **board** approval of any decision to pay or make any dividend or other distribution on listed **equity securities** or any interest payment on any **fixed interest security** or to withhold any dividend or interest payment on **listed securities** providing details of:
- (a) the exact net amount payable per **security**;
 - (b) the payment date;
 - (c) the rate and amount of any franking credits; and
 - (d) the **record date** (where applicable).

Cross-reference: See **Rule 12.2** and **Listing Rule Procedures 12.28.1 and 12.28.2**.

Annual report and financial statements

- 15.3 A **listee** must provide the **APX Announcements Office** a copy of the **listee's annual report** which:
- (a) complies with the **Act**;
 - (b) includes a statement of the main corporate governance principles and practices that the **listee** had in place during the reporting period and if a practice had been in place for only part of the period, the period during which it had been in place, in accordance with the **Listing Rule Procedures**; and

Note: **the Listing Rule Procedures** provide an indicative list of corporate governance matters. If the **listee** is a **managed investment scheme**, the corporate governance practices of the **responsible entity** or **management company** may also be the practices of the **managed investment scheme**.

- (c) includes any additional materials as prescribed by **APX** in the **Listing Rule Procedures**.

Cross reference: **Listing Rule Procedure 15.3**

Entity to give APX annual financial statements and concise report lodged with ASIC

- 15.4 If a **listee** (in the case of a **managed investment scheme**, the **responsible entity**) is required to comply with the **Act** in relation to lodgement of annual **financial statements** or with section 601CK of the **Act**, it must give **APX Announcements Office** a copy of the documents that it lodges with **ASIC** under the **Act** no later than when they are lodged with **ASIC**. It must also give **APX** a copy of any concise report at the same time.

Sending annual report to security holders

- 15.5 Subject to **Rule 15.6**, a **listee** (in the case of a **managed investment scheme**, the **responsible entity** or **management company**) must send an **annual report** or concise report to each holder of the **listee's ordinary securities** and **preference securities**. It must do so before the end of 17 weeks (in the case of a **managed investment scheme**, before the end of three months) after the end of the financial year.

Cross-reference: **Rule 15.4**.

- 15.6 **Rule 15.5** does not apply in relation to a particular **security holder** if the **listee** (in the case of a **managed investment scheme**, the **responsible entity** or **management company**) is entitled not to send **financial statements** or a concise report to that **security holder**.

Summary financial statements

- 15.7 Unless the **listee** is a **managed investment scheme**, where a **listee** issues summary **financial statements** permitted under the **Act**, earnings per share must be disclosed.

Half-yearly report

- 15.8 A **listee** must prepare a report, on a **group** basis where relevant, on its activities and profit or loss for the first six months of each financial year.
- 15.9 The accounting policies and presentation applied to interim figures must be consistent with those applied in the latest published annual **financial statements** save where:
- (a) they are to be changed in the subsequent annual **financial statements**, in which case the new accounting policies and presentation should be followed, and the changes and the reasons therefore should be disclosed in the half-yearly report; or
 - (b) **APX** otherwise agrees.
- 15.10 The half-yearly report must contain the information required by **Appendix 15-1** (or if applicable, **Appendix 15-2**) in respect of the **group's** activities and profit or loss during the relevant period. Where items specified in the **Appendix 15-1** (or if applicable, **Appendix 15-2**) are unsuited to the **listee's** activities, **APX** may approve suitable adaptations or adjustments to be made.

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- 15.11 The half-yearly report must contain:
- (a) an explanatory statement (including any significant information enabling investors to make an informed assessment of the trend) of the **group's** activities and profit or loss;
 - (b) an indication of any special factor which has influenced those activities and the profit or loss during the period in question;
 - (c) enough information to enable a comparison to be made with the corresponding period of the preceding financial year;
 - (d) so far as possible, a reference to the **group's** prospects in the current financial year; and
 - (e) the half-yearly report must contain a complete copy the report of the **auditor**.
- 15.12 The **listee** must complete **Appendix 15-1** (or if applicable, **Appendix 15-2**) and submit it to **APX**. The **financial statements** on which **Appendix 15-1** (or if applicable, **Appendix 15-2**) is based must be audited or subject to review. If the **financial statements** are subject to review, this may be completed after **Appendix 15-1** (or if applicable, **Appendix 15-2**) has been given to **APX**.
- 15.13 The **listee** must give **Appendix 15-1** (or if applicable, **Appendix 15-2**) to **APX** immediately the information is available, and no later than such time it lodges any **financial statements** with **ASIC**. It must do so in any event within 75 days after the end of the accounting period.
- 15.14 If a **listee** (in the case of a **managed investment scheme**, the **responsible entity** or **management company**) is required to comply with the **Act** in relation to lodgement of half year **financial statements**, it must give **APX** a copy of the documents that it lodges with **ASIC** under the **Act**, no later than such time that it lodges them with **ASIC**, unless it has already given them to **APX**.

Method of publication

- 15.15 A **listee** must publish the half-yearly report by:
- (a) giving it to **APX Announcements Office**, without delay after **board** approval; and
Cross-reference: **Rule 12.2**.
 - (b) placing the half-yearly report on the **listee's** website or making it available upon request by shareholders.

Requirements on change of accounting reference date

- 15.16 If a **listee** changes its **accounting reference date** it must notify **APX Announcements Office** without delay of the new **accounting reference date**. If the effect of the change in the **accounting reference date** is to extend the accounting period to more than 14 months, the **listee** must prepare and publish a second interim report in accordance with the provisions of **Rule 15.8** in respect of either the period up to the old **accounting reference date** or the period up to a date not more than six months prior to the new **accounting reference date**.
- 15.17 If a **listee** changes its **accounting reference date** under **Rule 15.16** (other than a change of **accounting reference date** of one week or less), the **listee** must complete **Appendix 15-1** (or if applicable, **Appendix 15-2**) covering the 12 months since its previous balance date and give it to **APX**.

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- 15.18 The **listee** must give **APX Appendix 15-1** (or if applicable, **Appendix 15-2**) immediately when the information becomes available. It must do so in any event within 75 days after the end of the 12 month period.