Appendix 4E
Preliminary Final Report

Name of entity Analytica Limited
ABN 12 006 464 866

1. Reporting Period

Report for the financial year end	30 June 2017
Previous corresponding reporting period	30 June 2016

2. Results for announcement to the market

	$	Percentage increase/(decrease) over previous corresponding period
Revenue from ordinary activities	1,254,337	(41)
Profit/(loss) from ordinary activities after tax attributable to members	(3,254,704)	(19)
Net profit/(loss) for the period attributable to members	(3,254,704)	(19)

Dividends	**Amount per security**	**Franked amount per security**
Final dividend	Nil	Nil
Interim dividend	Nil	Nil
Record date for determining entitlements to dividend	Not applicable	

Brief explanation of any of the figures reported above necessary to enable the figures to be understood
Reduction in R & D that is claimable for tax rebate in 2015 reduced tax rebate in 2016. Company focus was on R & D and limited marketing.

3. Income Statement Refer to Attachment A **These accounts are in the process of being audited.**

4. Balance Sheet Refer to Attachment A **These accounts are in the process of being audited.**

5. Statement of Changes in Equity Refer to Attachment A **These accounts are in the process of being audited.**

6. Cash Flow Statement Refer to Attachment A **These accounts are in the process of being audited.**

7. Dividends

Date dividend is payable	Not applicable
Record date to determine entitlement to the dividend	Not applicable
Amount per security	Not applicable
Total dividend	Not applicable
Amount per security of foreign sourced dividend or distribution	Not applicable
Details of any dividend reinvestment plans in operation	Not applicable
The last date for receipt of an election notice for participation in any dividend reinvestment plans	Not applicable

8. Statement of retained earnings

Consolidated Entity		
	2017	**2016**
Balance at the beginning of the year	(96,149,939)	(92,268,467)
Net profit attributable to members of the parent entity	(3,254,704)	(3,881,472)
Transfer from option reserve		
Balance at end of the year	(99,404,643)	(96,149,939)

9. Net tangible assets per security

	Current period	**Previous corresponding period**
Net tangible asset backing per ordinary security	$0.005	$0.0095

10. Details of entities over which control has been gained or lost during the period	Not applicable

11. Details of associated and joint venture entities

Name of associate or joint venture entity	**% Securities held**
PeriCoach Pty Ltd	100

Analytica Limited

ABN 12 006 464 866

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2017

Consolidated Statement of Profit or Loss and Other Comprehensive Income

Continuing operations

	Note	2,017 $	2,016 $
Sales Revenue	2	73,410	190,802
Cost of Sales		(37,656)	(81,392)
Gross Profit		35,754	109,410
Grant Income	2	1,154,998	1,893,605
Investment revenue	2	15,306	21,157
Royalty Income	2	10,623	10,679
Administration expense	2	(877,280)	(1,186,244)
Depreciation, amortisation and impairments	2	(17,664)	(117,793)
Finance expenses	2	(231)	(2,272)
Foreign Currency Gains and Losses		(26,535)	(50,140)
Investments Fair Value Adjustment		(2,089)	(15,671)
Marketing expenses	2	(356,037)	(1,867,830)
Occupancy expenses	2	(4,147)	(5,180)
Option Expenses		(827,285)	(4,607)
Patent maintenance expenses	2	(19,026)	(125,803)
Research and development expense	2	(2,341,091)	(2,540,783)
Profit before income tax		(3,254,704)	(3,881,472)
Income tax expense	3	-	-
Profit for the year		(3,254,704)	(3,881,472)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		(3,254,704)	(3,881,472)
Profit attributable to:		-	-
Members of the parent entity		(3,254,704)	(3,881,472)
Total comprehensive income attributable to:		-	-
Members of the parent entity		(3,254,704)	(3,881,472)

Earnings per share

	Note	2,017	2,016
Basic earnings per share (dollars)	6	(0.0014)	(0.0027)
Diluted earnings per share (dollars)	6	(0.0014)	(0.0027)

Consolidated Statement of Financial Position

	Notes	Consolidated Group 2017 $	2016 $
Assets			
Current Assets			
Cash and cash equivalents	7	1,211,983	1,252,514
Inventories	9	191,316	224,325
Prepayments	13	63,787	225,852
Trade and other receivables	8	25,196	19,136
		1,492,282	1,721,827
Non-current Assets			
Intangible assets	12	145,886	36,822
Other financial assets	10	2,089	4,179
Property, plant and equipment	11	24,273	30,078
		172,248	71,079
Total Assets		1,664,530	1,792,906
Liabilities			
Current Liabilities			
Employee benefits	16	94,972	111,083
Short-term provisions	15	61,100	53,050
Trade and other payables	14	277,596	311,778
		433,668	475,911
Non-Current Liabilities			
Provision for Long Service Leave	16	19,592	18,104
Total Liabilities		453,260	494,015
Net Assets		1,211,270	1,298,891
Equity			
Current Year Earnings		(3,254,704)	(3,881,472)
Issued capital	18	99,254,783	96,910,986
Reserves	19	1,361,130	537,845
Retained Earnings		(96,149,939)	(92,268,468)
Total Equity		1,211,270	1,298,891

Consolidated Statement of Changes in Equity

2017	Note	Consolidated Group			
		Ordinary Shares	Retained Earnings	Option Reserve	Total
		$	$	$	$
Balance at 1 July 2016		**96,910,986**	**(96,149,939)**	**537,844**	**1,298,891**
Profit/(Loss) attributable to members of the parent entity		-	**(3,254,704)**	-	**(3,254,704)**
Options issued/exercised during the year		-	-	**823,286**	**823,286**
Shares issued during the year		**2,387,435**	-	-	**2,387,435**
Transaction costs		**(43,638)**	-	-	**(43,638)**
Shares bought back during the year		-	-	-	-
Balance at 30 June 2017	**18**	**99,254,783**	**(99,404,643)**	**1,361,130**	**1,211,270**

2016	Note	Consolidated Group			
		Ordinary Shares	Retained Earnings	Option Reserve	Total
		$	$	$	$
Balance at 1 July 2015		92,114,779	(92,268,467)	534,737	381,049
Profit/(Loss) attributable to members of the parent entity		-	(3,881,472)	-	(3,881,472)
Options issued/exercised during the year		-	-	3,107	3,107
Shares issued during the year		5,235,681	-	-	5,235,681
Transaction costs		(439,474)	-	-	(439,474)
Shares bought back during the year		-	-	-	-
Balance at 30 June 2016	18	96,910,986	(96,149,939)	537,844	1,298,891

Consolidated Statement of Cash Flows for the Year Ended 30 June 2017

	Note		
Cash flows from operating activities:			
Receipts from customers		**73,410**	191,061
Receipt from grants		**1,154,998**	1,893,605
Receipt from royalty income		**10,623**	7,271
Payments to suppliers and employees		**(3,517,512)**	(6,204,351)
Interest received		**15,306**	21,157
Finance costs		**-**	-
Interest paid		**(231)**	(2,272)
Net cash provided by (used in) operating activities	21	**(2,263,406)**	(4,093,529)
Cash flows from investing activities:			
Payment for intangible asset		**(112,304)**	(17,962)
Purchase of property, plant and equipment		**(8,618)**	(11,165)
Net cash used by investing activities		**(120,922)**	(29,127)
Cash flows from financing activities:			
Proceeds from issue of shares		**2,387,435**	5,235,681
Costs of fund raising		**(43,638)**	(439,474)
Net cash used by financing activities		**2,343,797**	4,796,207
Net increase (decrease) in cash and cash equivalents held		**(40,531)**	673,551
Cash and cash equivalents at beginning of year		**1,252,514**	578,963
Cash and cash equivalents at end of financial year	7	**1,211,983**	1,252,514

Notes to the Financial Statements

These consolidated financial statements and notes represent those of Analytica Listed Public Limited and Controlled Entities (the "consolidated group" or "group").

The separate financial statements of the parent entity, Analytica Listed Public Limited, have not been presented within this financial report as permitted by the Corporations Act 2001.

The financial statements were authorised for issue on 30th August 2017 by the directors of the company.

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the Corporations Act 2001, Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board and International Financial Reporting Standards as issued by the International Accounting Standards Board. The Group is a for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Except for cash flow information, the financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

a. Principles of Consolidation.

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent (Analytica Listed Public Limited) and all of the subsidiaries (including any structured entities). Subsidiaries are entities the parent controls. The parent controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. A list of the subsidiaries is provided in Note 23.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

Equity interests in a subsidiary not attributable, directly or indirectly, to the Group are presented as "non-controlling interests". The Group initially recognises non-controlling interests that are present

ownership interests in subsidiaries and are entitled to a proportionate share of the subsidiary's net assets on liquidation at either fair value or at the non-controlling interests' proportionate share of the subsidiary's net assets. Subsequent to initial recognition, non-controlling interests are attributed their share of profit or loss and each component of other comprehensive income. Non-controlling interests are shown separately within the equity section of the statement of financial position and statement of comprehensive income.

Business combinations

Business combinations occur where an acquirer obtains control over one or more businesses.

A business combination is accounted for by applying the acquisition method, unless it is a combination involving entities or businesses under common control. The business combination will be accounted for from the date that control is obtained, whereby the fair value of the identifiable assets acquired and liabilities (including contingent liabilities) assumed is recognised (subject to certain limited exemptions).

When measuring the consideration transferred in the business combination, any asset or liability resulting from a contingent consideration arrangement is also included. Subsequent to initial recognition, contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or liability is remeasured in each reporting period to fair value, recognising any change to fair value in profit or loss, unless the change in value can be identified as existing at acquisition date.

All transaction costs incurred in relation to business combinations, other than those associated with the issue of a financial instrument, are recognised as expenses in profit or loss when incurred.

The acquisition of a business may result in the recognition of goodwill or a gain from a bargain purchase.

Goodwill

Goodwill is carried at cost less any accumulated impairment losses. Goodwill is calculated as the excess of the sum of:

i. the consideration transferred;
ii. any non-controlling interest (determined under either the full goodwill or proportionate interest method); and
iii. the acquisition date fair value of any previously held equity interest;

over the acquisition date fair value of net identifiable assets acquired.

The acquisition date fair value of the consideration transferred for a business combination plus the acquisition date fair value of any previously held equity interest shall form the cost of the investment in the separate financial statements.

Fair value re measurements in any pre-existing equity holdings are recognised in profit or loss in the period in which they arise. Where changes in the value of such equity holdings had previously been recognised in other comprehensive income, such amounts are recycled to profit or loss.

The amount of goodwill recognised on acquisition of each subsidiary in which the Group holds less than 100% interest will depend on the method adopted in measuring the non-controlling interest. The Group can elect in most circumstances to measure the non-controlling interest in the acquired either at fair value (full goodwill method) or at the non-controlling interest's proportionate share of the subsidiary's identifiable net assets (proportionate interest method). In such circumstances, the Group determines which method to adopt for each acquisition and this is stated in the respective notes to these financial statements disclosing the business combination.

Under the full goodwill method, the fair value of the non-controlling interest is determined using valuation techniques which make the maximum use of market information where available. Under this method, goodwill attributable to the non-controlling interest is recognised in the consolidated financial statements.

Goodwill on acquisition of subsidiaries is included in intangible assets. Goodwill on acquisition of associates is included in investments in associates.

Goodwill is tested for impairment annually and is allocated to the Group's cash-generating units or groups of cash-generating units, representing the lowest level at which goodwill is monitored and not larger than an operating segment. Gains and losses on the disposal of an entity include the carrying amount of goodwill related to the entity disposed of.

Changes in the ownership interests in a subsidiary that do not result in a loss of control are accounted for as equity transactions and do not affect the carrying amounts of goodwill.

b. Income Tax.

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited outside profit or loss when the tax relates to items that are recognised outside profit or loss.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability, where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability. With respect to non-depreciable items of property, plant and equipment measured at fair value and items of investment property measured at fair value, the related deferred tax liability or deferred tax asset is measured on the basis that the carrying amount of the asset will be recovered entirely through sale.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates, and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (i) a legally enforceable right of set-off exists; and (ii) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

c. Fair Value of Assets and Liabilities.

The Group measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Group would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the

end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

d. Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of manufactured products includes direct materials, direct labour and an appropriate proportion of variable and fixed overheads. Cost of inventory is determined using the fist-in-first-out basis and are net of any rebates and discounts received.

e. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Property

Freehold land and buildings are carried at their fair value (being the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less accumulated depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity; all other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment

Plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment. In the event the carrying amount of

plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the consolidated group includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the consolidated group commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	13.33% – 20%
Plant and equipment leased to external parties	33% – 66.67%
Leased plant and equipment	33% - 100%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they arise. When

revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

f. Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset – but not the legal ownership – are transferred to entities in the consolidated group, are classified as finance leases.

Finance leases are capitalised by recognising an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the lease term.

g. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or

receipts (including fees, transaction costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

The Group does not designate any interests in subsidiaries, associates or joint ventures as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.

(i) Financial assets at fair value through profit or loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Group's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) Available-for-sale investments.

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any re measurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

(v) Financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Group recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Financial guarantees

Where material, financial guarantees issued that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due are recognised as a financial liability at fair value on initial recognition.

The fair value of financial guarantee contracts has been assessed using a probability-weighted discounted cash flow approach. The probability has been based on:

– the likelihood of the guaranteed party defaulting during the next reporting period;

– the proportion of the exposure that is not expected to be recovered due to the guaranteed party defaulting; and

– the maximum loss exposure if the guaranteed party were to default.

Financial guarantees are subsequently measured at the higher of the best estimate of the obligation in accordance with AASB 137: Provisions, Contingent Liabilities and Contingent Assets and the amount initially recognised less, when appropriate, cumulative amortisation in accordance with AASB 118: Revenue. Where the entity gives guarantees in exchange for a fee, revenue is recognised in accordance with AASB 118.

Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

h. Impairment of Assets

At the end of each reporting period, the Group assesses whether there is any indication that an asset may be impaired. The assessment will include the consideration of external and internal sources of information including dividends received from subsidiaries, associates or joint ventures deemed to be out of pre-acquisition profits. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116: Property, Plant and Equipment). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for goodwill, intangible assets with indefinite lives and intangible assets not yet available for use.

i. Intangibles Other than Goodwill

Patents and trademarks

Patents and trademarks are recognised at cost of acquisition. They have a finite life and are carried at cost less any accumulated amortisation and any impairment losses. Patents and trademarks are amortised over their useful lives ranging from 0 to 20 years.

Research and development expenditure during the research phase of a project is recognised as an expense when incurred. Development costs are capitalised only when technical feasibility studies identify that the project is expected to deliver future economic benefits and these benefits can be measured reliably.

Capitalised development costs have a finite useful life and are amortised on a systematic basis based on the future economic benefits over the useful life of the project.

j. Foreign Currency Transactions and Balances

Functional and presentation currency

The functional currency of each of the Group's entities is measured using the currency of the primary economic environment in which that entity operates. The consolidated financial statements are presented in Australian dollars, which is the parent entity's functional currency.

Transactions and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in profit or loss, except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognised directly in other comprehensive income to the extent that the underlying gain or loss is recognised in other comprehensive income; otherwise the exchange difference is recognised in profit or loss.

Group companies

The financial results and position of foreign operations, whose functional currency is different from the Group's presentation currency, are translated as follows:

– assets and liabilities are translated at exchange rates prevailing at the end of the reporting period;

–income and expenses are translated at average exchange rates for the period; and

–retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations with functional currencies other than Australian dollars are recognised in other comprehensive income and included in the foreign currency translation reserve in the statement of financial position. The cumulative amount of these differences is reclassified into profit or loss in the period in which the operation is disposed of.

k. Employee Benefits

Short-term employee benefits

Provision is made for the Group's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Group's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position. The Group's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Any re measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Group's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Group does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Termination benefits

When applicable, the Group recognises a liability and expense for termination benefits at the earlier of: (i) the date when the Group can no longer withdraw the offer for termination benefits; and (ii) when the Group recognises costs for restructuring pursuant to AASB 137: Provisions, Contingent Liabilities and Contingent Assets and the costs include termination benefits. In either case, unless the number of employees affected is known, the obligation for termination benefits is

measured on the basis of the number of employees expected to be affected. Termination benefits that are expected to be settled wholly before 12 months after the annual reporting period in which the benefits are recognised are measured at the (undiscounted) amounts expected to be paid. All other termination benefits are accounted for on the same basis as other long-term employee benefits.

Equity-settled compensation

The Group operates an employee share and option plan. Share-based payments to employees are measured at the fair value of the instruments issued and amortised over the vesting periods. Share-based payments to non-employees are measured at the fair value of goods or services received or the fair value of the equity instruments issued, if it is determined the fair value of the goods or services cannot be reliably measured, and are recorded at the date the goods or services are received. The corresponding amount is recorded to the option reserve. The fair value of options is determined using the Black-Scholes pricing model. The number of shares and options expected to vest is reviewed and adjusted at the end of each reporting period such that the amount recognised for services received as consideration for the equity instruments granted is based on the number of equity instruments that eventually vest.

l. Provisions

Provisions are recognised when the Group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

m. Provision for Warranties

Provision is made in respect of the Group's best estimate of the liability on all products and services under warranty at the end of the reporting period. The provision is measured as the present value of future cash flows estimated to be required to settle the warranty obligation. The future cash flows have been estimated by reference to the consolidated group's history of warranty claims.

n. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits available on demand with banks, other short-term highly liquid investments with original maturities of 12 months or less, and bank overdrafts. Bank overdrafts are reported within borrowings in current liabilities on the statement of financial position.

o. Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. When the inflow of consideration is deferred, it is treated as the provision of financing and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest method.

Dividend revenue is recognised when the right to receive a dividend has been established.

Dividends received from associates and joint ventures are accounted for in accordance with the equity method of accounting.

Royalty revenue is recognised in the consolidated statement of profit or loss and other comprehensive income when it is probable that the economic benefits gained from royalty will flow to the entity and the amount of the royalty can be measured reliably.

The Group is eligible for Federal Government grants in respect of Research and Development expenditure. Such grants are accounted for when there is reasonable assurance that the Group will comply with the conditions attaching to the grant and the grant will be received.

All revenue is stated net of the amount of goods and services tax.

p. Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

q. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the entity that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

r. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

s. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

t. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Group retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

u. Rounding of Amounts

The parent entity has applied the relief available to it under ASIC Corporations (Rounding in financial statements (Directors' Report Instrument) 2016/191. Accordingly, amounts in the financial statements have been rounded off to the nearest $1.

v. Going concern

The financial statements have been prepared on a going concern basis.

This basis has been adopted as the company has sufficient cash at 30 June 2017 to conduct its affairs. The company has a guarantee of continuing financial support from Dr Monsour up to $400,000 to allow the company to meet its liabilities and it is the belief that such financial support will continue to be made available.

The company's forward cash flow projections currently indicate that the company will be required to raise additional funds to meet forecast needs. The Directors have considered this position and have assessed available funding options and believe should funding be required that sufficient funds could be sourced to satisfy creditors as and when they fall due.

The company also expects to generate sales income during the 2018 year from the sales of its PeriCoach.

However, if adequate capital raising is not achieved the company may be unable to continue as a going concern. No adjustments have been made relating to the recoverability and classification of recorded assets amounts and classification of liabilities that might be necessary should the company not continue as a going concern.

w. Earnings per share

The Group presents basic and diluted earnings per share information for its ordinary shares.

Basic earnings per share is calculated by dividing the profit/loss attributable to owners of the company by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share adjusts the basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential ordinary shares and the weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential ordinary shares.

x. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares and share options which vest immediately are recognised as a deduction from equity, net of any tax effect.

y. Critical accounting estimates and judgements

The directors evaluate estimates and judgements incorporated into the interim financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Group.

Key estimates – impairment

The Group assesses impairment at the end of each reporting year by evaluating conditions specific to the Group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

z. New Accounting Standards for Application in Future Periods

Accounting Standards issued by the AASB that are not yet mandatorily applicable to the Group, together with an assessment of the potential impact of such pronouncements on the Group when adopted in future periods, are discussed below:

– **AASB 9**: Financial Instruments and associated Amending Standards (applicable to annual reporting periods beginning on or after 1 January 2018).

The Standard will be applicable retrospectively (subject to the provisions on hedge accounting outlined below) and includes revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments and simplified requirements for hedge accounting.

The key changes that may affect the Group on initial application include certain simplifications to the classification of financial assets, simplifications to the accounting of embedded derivatives, upfront accounting for expected credit loss, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. AASB 9 also introduces a new model for hedge accounting that will allow greater flexibility in the ability to hedge risk, particularly with respect to hedges of non-financial items. Should the entity elect to change its hedge policies in line with the new hedge accounting requirements of the Standard, the application of such accounting would be largely prospective.

Although the directors anticipate that the adoption of AASB 9 may have an impact on the Group's financial instruments, including hedging activity, it is impracticable at this stage to provide a reasonable estimate of such impact.

– **AASB 15**: Revenue from Contracts with Customers (applicable to annual reporting periods beginning on or after 1 January 2018, as deferred by AASB 2015-8: Amendments to Australian Accounting Standards – Effective Date of AASB 15).

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;

- identify the performance obligations in the contract(s);

- determine the transaction price;

- allocate the transaction price to the performance obligations in the contract(s); and

- recognise revenue when (or as) the performance obligations are satisfied.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (subject to certain practical expedients in AASB 15); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. There are also enhanced disclosure requirements regarding revenue.

Although the directors anticipate that the adoption of AASB 15 may have an impact on the Group's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

– **AASB 16**: Leases (applicable to annual reporting periods beginning on or after 1 January 2019).

When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: Leases and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

The main changes introduced by the new Standard include:

- recognition of a right-to-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets);

-depreciation of right-to-use assets in line with AASB 116: Property, Plant and Equipment in profit or loss and unwinding of the liability in principal and interest components;

- Inclusion of variable lease payments that depend on an index or a rate are included in the initial measurement of the lease liability using the index or rate at the commencement date;

- by application of a practical expedient, to permit a leasee to elect not to separate non-lease components and instead account for all components as a lease; and

- additional disclosure requirements.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108 or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application.

Although the directors anticipate that the adoption of AASB 16 will impact the Group's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

- **AASB 2014-10**: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (applicable to annual reporting periods beginning on or after 1 January 2018, as deferred by AASB 2015-10: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128).

This Standard amends AASB 10: Consolidated Financial Statements with regards to a parent losing control over a subsidiary that is not a "business" as defined in AASB 3 to an associate or joint venture, and requires that:

- a gain or loss (including any amounts in other comprehensive income (OCI)) be recognised only to the extent of the unrelated investor's interest in that associate or joint venture;

- the remaining gain or loss be eliminated against the carrying amount of the investment in that associate or joint venture; and

- any gain or loss from remeasuring the remaining investment in the former subsidiary at fair value also be recognised only to the extent of the unrelated investor's interest in the associate or joint venture. The remaining gain or loss should be eliminated against the carrying amount of the remaining investment.

The application of AASB 2014-10 will result in a change in accounting policies for transactions of loss of control over subsidiaries (involving an associate or joint venture) that are businesses per AASB 3 for which gains or losses were previously recognised only to the extent of the unrelated investor's interest.

The transitional provisions require that the Standard should be applied prospectively to sales or contributions of subsidiaries to associates or joint ventures occurring on or after 1 January 2018. Although the directors anticipate that the adoption of AASB 2014-10 may have an impact on the Group's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

2. Revenue from continuing operations

	Consolidated Group	
	2017	2016
	$	$
Sale of goods revenue	**73,410**	190,802
Other Revenue		
R & D tax incentive revenue	**1,154,998**	1,893,605
Investment revenue	**15,306**	21,157
Royalty Income	**10,623**	10,679
	1,180,927	1,925,441
Total Revenue	**1,254,337**	2,116,243

Result for the year

Profit before income tax from continuing operations includes the following specific expenses

	Consolidated Group	
	2017	2016
	$	$
Finance expenses		
External	**231**	256
Related entities	-	2,016
	231	2,272
Administration expense		
Administration - compliance	**480,261**	659,251
Administration - employment	**369,088**	466,044
Administration - general	**27,931**	60,949
	877,280	1,186,244
Depreciation, amortisation and impairments		
Intangible assets	**3,241**	98,324
Property, plant and equipment	**14,423**	19,469
	17,664	117,793
Marketing expenses		
Marketing - employment	**40,991**	245,609
Marketing - PeriCoach	**315,046**	1,622,221
	356,037	1,867,830
Patent maintenance expenses		
Patent Maintenance - AutoStart Burette	**6,587**	26,429
Patent Maintenance - ELF	**8,741**	32,756
Patent Maintenance - PeriCoach	**3,698**	66,618

	2017	2016
	19,026	125,803
Research and development expense		
R & D - Employment	514,571	534,284
R & D - Other	9,430	-
R & D - PeriCoach	1,817,090	2,006,499
	2,341,091	2,540,783

3. Income Tax

	Consolidated Group	
	2017	2016
	$	$
Profit/(Loss) for the year	(3,254,704)	(3,881,472)
Tax	27.5%	30%
	(895,044)	(1,164,442)
Add:		
Tax effect of:		
- non deductible expenses	847,424	740,900
	(47,620)	(423,542)
Less:		
Tax effect of:		
- non assessable income	(317,624)	(568,081)
Temporary differences and tax losses not brought to account	365,244	991,623
Income tax attributable to parent entity		
	-	-

Carried forward tax losses of $17,456,030 (2016: $ 15,120,591) have not been brought to account as a deferred tax asset because it is not yet considered probable that they will reverse to the extent of being utilised in the future.

4. Key management personnel options and rights holdings

2017	Balance beginning of year	Granted as remuneration	Exercised	Other change	Balance at the end of year	Vested during the year	Vested and exercisable
Directors							
Unlisted Options @ 3.24 cents, Expire 29/10/18							
Dr M Monsour	13,000,000	-	-	-	13,000,000	-	13,000,000
Mr R Mangelsdorf	10,000,000	-	-	-	10,000,000	-	10,000,000
Mr W Brooks	8,000,000	-	-	-	8,000,000	-	8,000,000
Unlisted Options @ 1.62 cents, Expire 10/12/20							
Mr C Stubbings	4,000,000	-	-	-	4,000,000	1,333,333	2,666,666
Dr T Lonngren	10,000,000	-	-	-	10,000,000	3,333,333	6,666,666
Unlisted Options @ 1.3 cents, Expire 21/12/21							
Dr M Monsour	-	20,000,000	-	-	20,000,000	-	-
Mr R Mangelsdorf	-	10,000,000	-	-	10,000,000	-	-
Mr W Brooks	-	10,000,000	-	-	10,000,000	-	-
Mr C Stubbings	-	10,000,000	-	-	10,000,000	-	-
Dr T Lonngren	-	10,000,000	-	-	10,000,000	-	-
Other KMP							
Unlisted Options @ 3.24 cents, Expire 29/10/18							
G Daly	6,000,000	-	-	-	6,000,000	-	6,000,000
Unlisted Options @ 4.50 cent, Expire 12/02/19							
G Daly	5,000,000	-	-	-	5,000,000	-	-
Unlisted Options @ 1.30 cent, Expire 8/06/22							
G Daly	-	10,000,000	-	-	10,000,000	-	-
Unlisted Options @ 1.30 cent, Expire 8/06/22							
G Daly	-	10,000,000	-	-	10,000,000	-	-
Unlisted Options @ 1.036 cent, Expire 8/06/22							
G Daly	-	14,000,000	-	-	-	14,000,000	14,000,000
Unlisted Options @ 1.036 cent, Expire 8/06/22							
G Daly	-	4,250,000	-	-	4,250,000	-	-
	56,000,000	98,250,000	-	-	140,250,000	18,666,666	60,333,332

2016	Balance at beginning of year	Granted as remuneration	Exercised	Other changes	Balance at the end of year	Vested during the year	Vested and exercisable
Directors							
Unlisted Options @ 3.24 cents, Expire 29/10/18							
Dr M Monsour	13,000,000	-	-	-	13,000,000	-	13,000,000
Mr R Mangelsdorf	10,000,000	-	-	-	10,000,000	-	10,000,000
Mr W Brooks	8,000,000	-	-	-	8,000,000	-	8,000,000
Unlisted Options @ 1.62 cents, Expire 10/12/20							
Mr C Stubbings	-	4,000,000	-	-	4,000,000	1,333,333	1,333,333
Dr T Lonngren	-	10,000,000	-	-	10,000,000	3,333,333	3,333,333
Other KMP							
Unlisted Options @ 3.24 cents, Expire 29/10/18							
G Daly	6,000,000	-	-	-	6,000,000	-	6,000,000
Unlisted Options @ 4.50 cent, Expires 12/02/19							
G Daly	5,000,000	-	-	-	5,000,000	-	-
	42,000,000	**14,000,000**	-	-	**56,000,000**	**4,666,666**	**41,666,666**

4. Key management personnel shareholdings

2017	Balance at beginning of year	On exercise of options	Other changes during the year	Balance at end of year
Directors				
Dr M Monsour	500,266,164	-	64,915,254	565,181,418
Mr R Mangelsdorf	50,571,377	-	10,169,492	60,740,869
Mr W Brooks	48,645,000	-	-	48,645,000
Mr C Stubbings	2,746,322	-	-	2,746,322
Dr P Corr	202,324,638	-	118,377,724	320,702,362
	804,553,501	-	**193,462,470**	**998,015,971**
KMP				
Mr G Daly	881,658	-	-	881,658
	805,435,159	-	**193,462,470**	**998,897,629**

2016	Balance at beginning of year	On exercise of options	Other changes during the year	Balance at end of year
Directors				
Dr M Monsour	131,290,332	-	368,975,832	500,266,164
Mr R Mangelsdorf	22,067,559	-	28,503,818	50,571,377
Mr W Brooks	32,430,000	-	16,215,000	48,645,000
Mr C Stubbings	1,830,882	-	915,440	2,746,322
	187,618,773	**-**	**414,610,090**	**602,228,863**
KMP				
Mr G Daly	881,658	-	-	881,658
	188,500,431	**-**	**414,610,090**	**603,110,521**

5 Remuneration of Auditors

	Consolidated Group	
	2017	2016
	$	$
Remuneration of the auditor of the company, Bentleys,		
for auditing or reviewing the financial report	**71,639**	64,952
other services	**3,000**	2,600

6 Earnings per Share

(a) Reconciliation of earnings to profit or loss from continuing operations

	Consolidated Group	
	2017	2016
	$	$
Loss from continuing operations	**(3,254,704)**	(3,881,472)
Earnings used to calculate basic EPS from operations	**(3,254,704)**	(3,881,472)

(b) Earnings used to calculate overall earnings per share		
Earnings used to calculate overall earnings per share	**(3,254,704)**	(3,881,472)

(c) Weighted average number of ordinary shares outstanding during the year used in calculating basic EPS

	Consolidated Group	
	2017	2016

	No.	No.
Weighted average number of ordinary shares outstanding during the year used in calculating basic EPS	2,310,639,256	1,415,930,397
Weighted average number of dilutive options outstanding	-	-
Weighted average number of ordinary shares outstanding during the year used in calculating dilutive EPS	2, 310,639,256	1,415,930,397
Earnings per share		
Basic earnings per share (dollars)	(0.0014)	(0.0027)
Diluted earnings per share (dollars)	(0.0014)	(0.0027)

7 Cash and cash equivalents

	Consolidated Group	
	2017	2016
	$	$
Cash at bank and in hand	86,473	67,005
Short term bank deposits	1,125,510	1,185,509
	1,211,983	1,252,514

8 Trade and other receivables

	Consolidated Group	
	2017	2016
	$	$
Accrued Revenue	7,118	3,408
GST Refundable	18,078	11,051
Sundry Debtors	-	4,677
	25,196	19,136

The Group has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The class of assets described as "trade and other receivables" is considered to be the main source of credit risk related to the Group.

9 Inventories

	Consolidated Group	
	2017	2016
	$	$

PC Stock - Finished Goods	**12,990**	24,739
PC Stock - Materials	**160,875**	-
PC Stock - WIP	**17,451**	199,586
	191,316	224,325

10 Other financial assets

Financial assets at fair value through profit or loss are shares held for trading for the purpose of short - term profit taking. Changes in fair value are included in the consolidated statement of profit or loss and other comprehensive income.

	Consolidated Group	
	2017 $	2016 $
Listed investments at fair value		
Investments in Invion	**2,089**	4,179
Financial assets at fair value through profit and loss		
Listed shares at cost	**522,356**	522,356
less fair value adjustment	**(520,267)**	(518,177)
	2,089	4,179

11 Property, plant and equipment

	Consolidated Group	
	2017 $	2016 $
Computer Equipment at cost	**114,144**	108,890
Computer Equipment Dep'n Accum	**(101,822)**	(89,866)
	12,322	19,024
Office Equipment at cost	**14,787**	12,450
Office Equipment Dep'n Accum	**(10,992)**	(9,632)
	3,795	2,818
Plant & Machinery at cost	**28,253**	27,226
Plant & Machinery Dep'n Accum.	**(20,097)**	(18,990)
	8,156	8,236
	24,273	30,078

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current year:

Consolidated	Plant & Equipment	Office Equipment	Computer Equipment	Total
	$	$	$	$
Year ended 30 June, 2017				
Balance at the beginning of year	**8,236**	**2,818**	**19,024**	**30,078**
Additions	**1,027**	**2,337**	**5,254**	**8,618**
Disposals - written down value	**-**	**-**	**-**	**-**
Depreciation expense	**(1,107)**	**(1,359)**	**(11,957)**	**(14,423)**
Balance at the end of the year	**8,156**	**3,796**	**12,321**	**24,273**
Year ended 30 June, 2016				
Balance at the beginning of year	8,645	1,923	27,814	38,382
Additions	590	1,605	8,970	11,165
Disposals - written down value	-	-	-	-
Depreciation expense	(999)	(710)	(17,760)	(19,469)
Balance at the end of the year	8,236	2,818	19,024	30,078

12 Intangible Assets

	Consolidated Group 2017	2016
	$	$
Patents, trademarks and other rights		
Cost	**385,754**	273,450
Accumulated amortisation/impairment	**(239,868)**	(236,628)
Net carrying value	**145,886**	36,822
Licences and franchises	**20,000**	20,000
Accumuated amortisation/impairment	**(20,000)**	(20,000)
	-	-
	145,886	36,822

Consolidated	Patents, trademarks	Software	Total
	$	$	$
Year ended 30 June, 2017			

Balance at the beginning of the year	**36,822**	-	**36,822**
Additions	**112,304**	-	**112,304**
Amortisation	**(3,240)**	-	**(3,240)**
Closing value at 30 June, 2017	**145,886**	-	**145,886**
Year ended 30 June, 2016			
Balance at the beginning of the year	19,464	97,720	117,184
Additions	17,962	-	17,962
Amortisation	(604)	(97,720)	(98,324)
Closing value at 30 June, 2016	36,822	-	36,822

13 Other assets

	Consolidated Group	
	2017	2016
	$	$
Prepayments	**51,137**	50,595
Prepayments - Suppliers	**12,650**	175,257
	63,787	225,852

14 Trade and other payables

	Consolidated Group	
	2017	2016
	$	$
Accrued Revenue	**7,118**	3,408
GST Refundable	**18,078**	11,051
Sundry Debtors	-	4,677
	25,196	19,136

15 Provisions

	Consolidated Group	
	2017	2016
	$	$
Provn for Audit Fees	**39,600**	43,000
Provn for Tax Return Costs	**21,500**	10,050
	61,100	53,050

16 Employee Benefits

	Consolidated Group	
	2017	2016
	$	$
Current liabilities		
Provision for Holiday Pay	**94,973**	111,083
Provision for Holiday Pay Super	**9,022**	10,553
Provision for Long Service Leave - ST	**37,088**	33,381
	141,083	155,017
Provision for long-term employee benefits		
Provision for long service leave	**19,592**	18,104

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Group does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled in the next 12 months. However, these amounts must be classified as current liabilities since the group does not have an unconditional right to defer the settlement of these amounts in the event the employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued to long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historic data.

17 Reserves and retained surplus

	Consolidated Group	
	2017	2016
	$	$
Opening balance	**537,845**	534,738
Options issued	**823,285**	52,309
Adjust options exercised	-	(49,202)
	1,361,130	537,845

Share option reserve

This reserve records the cumulative value of share based payments including employee service received for the issue of share options. When the option is exercised the amount in the share option reserve is transferred to share capital

18 Issued Capital

	Consolidated Group	
	2016	2015
	$	$
Fully paid 2,549,136,332 (2016: 2,165,855,368) Ordinary shares	**99,254,784**	96,910,986
Total	**99,254,784**	96,910,986

(a) Ordinary shares

			Consolidated Group	
			2017	2016
			No.	No.
At the beginning of the reporting period			**2,165,855,366**	**939,220,439**
Shares issued during the year				
1 September 2016	Placement	@ 0.070 cents per share	**35,714,285**	
4 October 2016	Placement	@ 0.070 cents per share	**35,714,286**	
16 February 2017	Placement	@ 0.059 cents per share	**132,700,849**	
9 March 2017	Placement	@ 0.068 cents per share	**44,117,647**	
17 March 2017	Placement	@ 0.065 cents per share	**13,000,000**	
24 April 2017	Placement	@ 0.059 cents per share	**122,033,899**	
12 August 2015	Rights issue	@ 0.8 cents per share		**358,117,144**
1 March 2016	Options converted	@ 0.11 cents per share		**418,602**
22 March 2016	Placement	@ 0.255 cents per share		**109,813,725**
28 April 2016	SPP	@ 0.255cents per share		**222,627,485**
28 April 2016	Placement	@ 0.3 cents per share		**333,333,333**
28 April 2016	Placement	@ 0.255 cents per share		**202,324,638**
At the end of the reporting period			**2,549,136,332**	**2,165,855,366**

The holders of ordinary shares are entitled to participate in dividends and the proceeds on winding up of the Company. On a show of hands at meetings of the Company, each holder of ordinary shares has one vote in person or by proxy, and upon a poll each share is entitled to one vote.

The Company does not have authorised capital or par value in respect of its shares.

(b) Options

(i) For information relating to the Analytica Limited employee option plan, including details of options issued, exercised and lapsed during the year and the options outstanding at year-end, refer to Note 23 Share-based payments.

(ii) For information relating to share options issued to key management personnel during the year, refer to Note 23

(c) Capital Management

Management controls the capital of Analytica Limited in order to ensure the entity continues as a going concern as well as to maintain optimal returns to shareholders and benefits for other stakeholders. Capital consists of share capital, reserves and retained profit.

There are no externally imposed capital requirements.

The Group monitors capital through the gearing ratio, which is calculated as net debt divided by total capital. Net debt is calculated as total borrowings less cash and cash equivalents. Total capital is defined as equity per the consolidated statement of financial position plus net debt.

The target for Analytica Limited's gearing ratio is between 0% and 50%. The gearing ratios at the current and prior years are shown below:

Debt to equity gearing ratio for 2017 is 0% (2016: 0%).

There have been no changes in the strategy adopted by management during the year.

19 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2017 (30 June 2016 :None).

20 Operating Segments

Segment information

Identification of reportable segments

The Group has identified its operating segments based on the internal reports that are reviewed and used by the Board of Directors (chief operating decision makers) in assessing performance and determining the allocation of resources.

The Group is managed primarily on the basis of product category and service offerings as the diversification of the group's operations inherently have notably different risk profiles and

performance assessment criteria. Operating segments are therefore determined on the same basis.

Reportable segments disclosed are based on aggregating operating segments where the segments are considered to have similar economic characteristics and are also similar with respect to the following:

- the products sold and/or services provided by the segment;
- the manufacturing process;
- the type or class of customer for the products or services;
- the distribution method; and
- any external regulatory requirements.

Performance is measured based on segment profit before income tax as included in the internal financial reports.

Types of products and services by reportable segment

(i) Medical Devices

- AutoStart Burette
- PeriCoach (Perineometer)
- ELF2

Analytica's lead product is the Perineometer device branded PeriCoach, to assist women and their clinicians in treatment of Stress Urinary Incontinence. The PeriCoach entered controlled market release in June 2014, with clinical trials undertaken in November 2014, with its public release in Australia and United Kingdom January 2015 and release in the United States in June 2015. The PeriCoach V3 was released in May 2017. The PeriCoach has a TGA ARTG entry, CE-marking, and USFDA 510(k) 'approval'.

Analytica is also commercialising the AutoStart Burette infusion system. The AutoStart Burette set automatically restarts the delivery of intravenous fluid once the burette has dispensed its predetermined amount of liquid or drug. Automatic restart of the IV fluid, once the drug is dispensed can provide enormous savings in nursing time during and following a medication event, and reduces the risk of blood clots forming that may obstruct the intravenous cannula.

Analytica has licensed the AutoStart Burette and other burette intellectual property to Medical Australia (Formerly BMDI Tuta) for distribution in the Australian Market. The AutoStart Burette has a TGA ARTG entry and USFDA 510(k) clearance.

Analytica has abandoned the development of the medical device for treatment of muscular spasticity. The development was not able to be protected by patent. The ELF2 device delivers a low-frequency voltage used by neurologists to locate nerve endings during Botulinum neurotoxin A injection treatment.

(ii) Corporate

The corporate segment includes all other operations including the administration, and associated listed public company expenditure.

Basis of accounting for purposes of reporting by operating segments

(a) Accounting policies adopted

Unless stated below, all amounts reported to the Board of Directors, being the chief operating decision maker with respect to operating segments, are determined in accordance with accounting policies that are consistent to those adopted in the annual financial statements of the Group.

Income tax expense

Income tax expense is calculated based on the segment operating net profit using a notional charge of 30%. The effect of taxable or deductible temporary difference is not included for internal reporting purposes.

(b) Segment assets

Where an asset is used across multiple segments, the asset is allocated to the segment that receives the majority of economic value from the asset. In the majority of instances, segment assets are clearly identifiable on the basis of their nature and physical location.

(c) Segment liabilities

Liabilities are allocated to segments where there is direct nexus between the incurrence of the liability and the operations of the segment. Borrowings and tax liabilities are generally considered to relate to the Group as a whole and are not allocated. Segment liabilities include trade and other payables and certain direct borrowings.

	Medical Devices		Corporate		Total	Total
	2017	2016	2017	2016	2017	2015
	$	$	$	$	$	$
REVENUE						
Grant revenue	-	-	**1,154,998**	1,893,605	**1,154,998**	1,893,605
Sales revenue	**73,410**	190,802	-	-	**73,410**	190,802
Royalty revenue	**10,623**	10,679	-	-	**10,623**	10,679
Interest revenue	-	-	**15,306**	21,157	**15,306**	21,157
Loss sale of equipment	-	-	-	-	-	-
Total segment revenue	**84,033**	201,481	**1,170,304**	1,914,762	**1,254,337**	2,116,243
Depreciation/amortisation	**(3,241)**	(98,324)	**(14,423)**	(19,469)	**(17,664)**	(117,793)
Cost of sales	**(37,656)**	(81,392)	-	-	**(37,656)**	(81,392)
Interest expense	-	-	**(231)**	(2,272)	**(231)**	(2,272)
Marketing	**(356,037)**	(1,867,830)	-	-	**(356,037)**	(1,867,830)
Patent Maintenance	**(19,026)**	(125,803)	-	-	**(19,026)**	(125,803)
Other expense	-	-	**(1,737,336)**	(1,261,842)	**(1,737,336)**	(1,261,842)

Research & development	**(2,341,091)**	(2,540,783)	-	-	**(2,341,091)**	(2,540,783)
Total segment expense	**(2,757,051)**	(4,714,132)	**(1,751,990)**	(1,283,583)	**(4,509,041)**	(5,997,715)
Segment profit (loss)	**(2,673,018)**	(4,512,651)	**(581,686)**	631,179	**(3,254,704)**	(3,881,472)
(e) Segment assets						
Segment assets	**362,398**	280,283	**1,300,043**	1,508,444	**1,662,441**	1,788,727
Financial assets at fair value through profit and loss	-	-	**2,089**	4,179	**2,089**	4,179
(f) Segment liabilities						
Segment liabilities	-	-	**453,260**	494,015	**453,260**	494,015

Geographical information

In presenting information on the basis of geographical segments, segment revenue is based on the geographical location of customers whereas segment assets are based on the location of the assets.

			2,017		**2,016**
			Revenue		Revenue
Australia			**1,205,294**		2,042,659
United Kingdom			**10,492**		33,369
United States			**38,551**		40,215

21 Cash Flow Information

	Consolidated Group	
	2017	2016
	$	$
Profit for the year	**(3,254,704)**	(3,881,472)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- amortisation	**3,241**	98,324

- depreciation	**14,423**	19,469
- fair value adjustment Invion Limited (previously CBio Limited)	**2,089**	15,671
- net (gain)/loss on disposal of property, plant and equipment	-	-
- share options expensed	**823,285**	3,107
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in trade and other receivables	**(6,060)**	357
- (increase)/decrease in prepayments	**162,065**	(153,941)
- (increase)/decrease in inventories	**33,009**	7,367
- increase/(decrease) in trade and other payables	**(36,359)**	(220,973)
- increase/(decrease) in provisions	**8,050**	(600)
- increase/(decrease) in employee benefits	**(12,446)**	19,163
Cashflow from operations	**(2,263,407)**	(4,093,528)

22 Share-based Payments

Grant Date Unlisted Options	Date of Expiry	Exercise Price	Start of Year	Granted during the year	Exercised during the year	Forfeited during the year	Balance at the end of the year	Vested & exercisable end of year
30-Jun-13	29-Oct-18	$0.0322	44,500,000	0	0	0	44,500,000	44,500,000
12-Feb-14	12-Feb-19	$0.0439	5,000,000	0	0	0	5,000,000	
22-May-14	22-May-19	$0.0733	4,375,000	0	0	0	4,375,000	4,375,000
28-Sep-15	28-Feb-20	$0.0190	10,416,667	0	0	0	10,416,667	10,416,667
26-Nov-15	10-Dec-20	$0.0162	14,000,000	0	0	0	14,000,000	9,333,333
24-Nov-16	22-Dec-21	$0.0130		**70,000,000**	0	0	70,000,000	
09-Jun-17	08-Jun-22	$0.0130		**41,000,000**	0	0	41,000,000	
09-Jun-17	08-Jun-22	$0.0104		**33,350,000**	0	0	33,350,000	14,000,000
28-Jun-17	22-Dec-21	$0.0130		**2,500,000**	0	0	2,500,000	
			78,291,667	**146,850,000**	**0**	**0**	**225,141,667**	**82,625,000**
Listed Options								
11-Aug-15	28-Feb-18	$0.0140	119,372,193					
			119,372,193					

23 Related Parties

The Group's main related parties are as follows:

(i) Key management personnel:

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity are considered key management personnel.

For details of remuneration disclosures relating to key management personnel, refer to Note 4: Interests of Key Management Personnel (KMP) and the remuneration report in the Directors' Report.

Other transactions with KMP and their related entities are shown below.

Loan facility to the company up to $400,000 provided by Dr Monsour.

No funds have been drawn-down as at reporting date. (2016: nil).

(ii) Subsidiaries:

The consolidated financial statements include the financial statements of Analytica Limited and the following subsidiaries:

Name of subsidiary	% ownership interest 2017	% ownership interest 2016
PeriCoach Pty Ltd	100.0	100.0

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

24 Financial Risk Management

The Company is exposed to a variety of financial risks through its use of financial instruments.

This note discloses the Company's objectives, policies and processes for managing and measuring these risks.

The Company's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The Company does not speculate in financial assets.

The most significant financial risks to which the Company is exposed to are described below:

Specific risks

- Market risk - currency risk, cash flow interest rate risk and price risk
- Credit risk
- Liquidity risk

Financial instruments used

The principal categories of financial instrument used by the Company are:

- Trade receivables
- Cash at bank
- Bank overdraft
- Investments in listed shares
- Trade and other payables

Objectives, policies and processes

The CFO has primary responsibility for the development of relevant policies and procedures to mitigate the risk exposure of the Company, these policies and procedures are tabled at the board meeting following their approval.

Reports are presented at each Board meeting regarding the implementation of these policies and any risk exposure which the Risk Management Committee believes the Board should be aware of.

Specific information regarding the mitigation of each financial risk to which Company is exposed is provided below.

Liquidity risk

Liquidity risk arises from the Company's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Company will encounter difficulty in meeting its financial obligations as they fall due.

The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due. The Company maintains cash and marketable securities to meet

its liquidity requirements for up to 30-day periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities and the ability to sell long-term financial assets.

The Company manages its liquidity needs by carefully monitoring scheduled debt servicing payments for long-term financial liabilities as well as cash-outflows due in day-to-day business.

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on the basis of a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day period are identified monthly.

At the reporting date, these reports indicate that the Company expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

The Company's liabilities have contractual maturities which are summarised below

Not later than 1 month

	2017 $	2016 $
Trade Payables	212,183	241,824
Other payables	19,302	26,020
	231,485	267,844

Market risk

(i) Foreign currency sensitivity

Most of the Company transactions are carried out in Australian Dollars. Exposures to currency exchange rates arise from the Company's overseas sales and purchases, which are primarily denominated in USD and CHF.

The Company did not actively reduce exposure of foreign currency risk by utilising forward exchange contracts for non-Australian Dollar cash flows during the 2016 or 2015 year.

Whilst these forward contracts are economic hedges of the cash flow risk, the Company does not apply hedge accounting to these transactions. The implications of this decision are that unrealised foreign exchange gains and losses are recognised in profit and loss in the period in which they occur.

Generally, the Company's risk management procedures distinguish short-term foreign currency cash flows (due within 6 months) from longer-term cash flows. Where the amounts to be paid and received in a specific currency are expected to largely offset one another, no further hedging activity is undertaken.

Foreign currency denominated assets translated into Australian Dollars at the closing rate are included in the inventory balance of $272,006 (2016:$224,325). Net currency gains/losses of $26,534 (20165:$50,140) are disclosed in the statement of profit and loss. Any increase or decrease in exchange rates would not significantly impact users of the financial statements, as such no sensitivity analysis is disclosed.

(ii) Cash flow interest rate sensitivity

The Company is exposed to interest rate risk as funds are borrowed at floating and fixed rates. Borrowings issued at fixed rates expose the Group to fair value interest rate risk.

The Company's policy is to minimise interest rate cash flow risk exposures on long-term financing.

The following table illustrates the sensitivity of the net result for the year and equity to a reasonably possible change in interest rates of +2.00% and -2.00% (2016: +2.00%/-2.00%), with effect from the beginning of the year. These changes are considered to be reasonably possible based on observation of current market conditions.

The calculations are based on the financial instruments held at each reporting date. All other variables are held constant.

	2017		2016	
	2.00%	-2.00%	2.00%	-2.00%
	$	$	$	$
Cash and cash equivalents				
Net results	24,240	(24,240)	25,050	(25,050)
Equity	24,240	(24,240)	25,050	(25,050)
Borrowings				
Net results	-	-	-	-
Equity	-	-	-	-

(iii) Other price risk

The Company are exposed to equity securities price risk. This arises from listed and unlisted investments held by the Company and classified as available-for-sale on the consolidated statement of financial position.

Equity instruments are held for strategic rather than trading purposes and the Company does not actively trade these investments.

The Company is not exposed to commodity price risk.

There is no profit impact, except for investments held at fair value through profit or loss. Equity would increase / decrease as a result of fair value movements through the investment reserve.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Company.

Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposure to wholesale and retail customers, including outstanding receivables and committed transactions.

The Company has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The utilisation of credit limits by customers is regularly monitored by line management. Customers who subsequently fail to meet their credit terms are required to make purchases on a prepayment basis until creditworthiness can be re-established.

Trade receivables consist of a number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable.

The Board receives monthly reports summarising the turnover, trade receivables balance and aging profile of each of the key customers individually and the Company's other customers analysed by industry sector as well as a list of customers currently transacting on a prepayment basis or who have balances in excess of their credit limits.

Management considers that all the financial assets that are not impaired for each of the reporting dates under review are of good credit quality, including those that are past due.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

25 Fair Value Measurement

The Group measures the following assets and liabilities at fair value on a recurring basis

Financial assets

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Group:

Fair value hierarchy

2017	Level 1 $	Level 2 $	Level 3 $	Total $
Recurring fair value measurements				
Listed shares	**2,089**	-	-	**2,089**

2016	Level 1 $	Level 2 $	Level 3 $	Total $
Recurring fair value measurements				
Listed shares	4,179	-	-	4,179

26 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

27 Company Details

The registered office of the company is:

Analytica Limited

c/o Avance Chartered Accountants

222 Bazaar Street,

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Telephone: (07) 3278 1950

Share Registry:

Link Market Services

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Telephone: +61 1300 554 474

Email: registrars@linkmarketservices.com.au

The postal address for the registered office of the company is:

The principal place of business is:

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