



Prime Financial Group Ltd

Full Year Ended 30 June 2017

Appendix 4E

Preliminary Financial Report

FY17 Key Highlights

Results for members of the parent entity for the year ended 30 June 2017 (FY17):

| | FY17 | Variance v FY16 * | Variance v FY16 excluding net benefit from restructuring of investments in FY16 |
|--------------------|----------------------|-------------------|--|
| Profit before tax | \$4.38 million | Up 2% | Up 26% |
| Profit after tax | \$3.59 million | Flat | Up 30% |
| Earnings per share | 2.24 cents per share | Down 10% | Up 18% |
| Final dividend | 0.45 cents per share | Up 12.5% | Up 12.5% |

The Directors of Prime Financial Group Ltd (Prime) are pleased to report a Profit Before Tax for members of the parent entity of \$4.38 million (Consolidated: \$5.98 million) and a Profit After Tax for members of the parent entity of \$3.59 million (Consolidated: \$4.75 million).

The profit is at the high end of the previous forecast profit provided in the market update on 20 June 2017.

The FY16 profit included a net benefit from restructuring of investments of \$0.83 million. Excluding, the net benefit from restructuring investments, Profit Before Tax for members of the parent entity increased by 26% (Consolidated: 9%) and Profit After Tax for members of the parent entity increased by 30% (Consolidated: 15%). FY17 Earnings Per Share (EPS) is 2.24 cents which is 18% higher than prior year after excluding the net benefit from restructuring of investments in FY16.

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

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Prime Financial Group Ltd (ABN 70 009 487 674)

Results for Announcement to the Market

| <i>Currency: AUD</i> | | Year ended 30 June 2017 | Year ended Restated * 30 June 2016 |
|---|-----------|----------------------------|--|
| Revenue from ordinary activities | up 49% to | 19,301,660 | 12,989,355 |
| Profit (loss) from ordinary activities after tax attributable to members ** | up 30% to | 3,587,489 | 2,768,187 |
| Net profit (loss) for the period attributable to members | Flat | 3,587,489 | 3,602,497 |

| Dividends | 2017 amount per security | 2017 franked amount per security |
|--|-----------------------------|--|
| Interim dividend | 0.40 cents | 0.40 cents |
| Final dividend | 0.45 cents | 0.45 cents |
| Total dividends | 0.85 cents | 0.85 cents |
| Record date for determining entitlements to the dividend | 28 September 2017 | |
| Payment date for Final dividend | 26 October 2017 | |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

** FY16 profit (loss) from ordinary activities after tax attributable to members excludes the net benefit from restructuring investments of \$834,310 in FY16.

Report of Directors on Financial Results

The following provides a summary of certain key financial metrics:

| FINANCIAL RESULTS | FY17 \$ | FY16 Restated * \$ | % Change FY17 v FY16 |
|---|------------|--------------------------|-------------------------|
| Consolidated Entity | | | |
| Profit Before Tax | 5,978,096 | 6,316,013 | (5%) |
| Profit After Tax | 4,747,123 | 4,963,802 | (4%) |
| Members of the Parent Entity (After Outside Equity Interest) | | | |
| Profit Before Tax | 4,384,230 | 4,311,292 | 2% |
| Profit After Tax | 3,587,489 | 3,602,497 | (0%) |
| Basic & Diluted Earnings (cents per share) | 2.24 | 2.48 | (10%) |
| Dividend Paid & Proposed (cents per share) (Fully franked) | 0.85 | 0.80 | 6% |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

Business & Operating Environment

Prime is an integrated Accounting & Business Advisory, Wealth Management and Capital Advisory firm that operates a B2C direct client advice model and a B2B partnership model with Accounting and Advisory firms. Prime has a growing and connected ecosystem for Business Owners & Family Groups and its Business Partners.

Prime's goal is for clients to receive complete Accounting, Wealth Management and Capital advice.

Wealth Management

During the year, Prime's Funds Under Management (FUM) increased by \$131 million (13%) to \$1,108 million. The FY17 FUM increase was mainly driven by stronger than normal net FUM inflows, triggered partly by changes to superannuation legislation and also as a consequence of increased client support of Prime's enhanced wealth management offering. Net FUM inflows were \$99 million which was \$94 million higher than the prior year.

In FY17, Prime's wealth management revenue was down \$0.4 million (4%) mainly due to a \$0.3 million reduction in investment brokerage and a \$0.1 million reduction in recurring wealth management revenue. FY17 wealth management revenue did not fully benefit from the FY17 FUM increase as a significant portion of the FUM increase occurred in the second half of the year. The full impact of the FY17 FUM increase is expected to benefit FY18 recurring revenue.

Prime's Separately Managed Account (SMA) offering continued to demonstrate strong growth with SMA Funds Under Management (FUM) increasing by \$61 million (64%) from \$96 million at 30 June 2016 to \$157 million at 30 June 2017.

Accounting & Business Advisory and Capital

In FY17, Prime expanded its Accounting & Business Advisory and Capital Advisory presence through the acquisitions of the outside equity interests in MPR Accountants & Advisers Pty Ltd (MPR) and 100% of the voting shares of Altezza Partners Pty Ltd ('Altezza'). Prime has rebranded MPR and Altezza as Prime Accounting & Business Advisory (PABA). PABA was the main driver of the 40% increase in Prime's revenue from \$13.8 million in FY16 to \$19.3 million in FY17.

PABA has enabled Prime to expand its service offering to its direct B2C clients and the clients of Prime's business partners. It provides the strategic opportunity to become a stronger services and capital partner to business as Prime seeks to be the primary destination for aspirational, innovative and growth oriented clients who want to build wealth.

Prime has also established a Capital Division to provide Corporate Advisory, Transactions & Restructuring and Capital Raising Services. The Capital Division will become a capital facilitator for early stage companies. In FY17, Prime acquired an equity crowdfunding platform as part of the acquisition of Altezza. This crowdfunding platform will support Prime's strategy in this area.

Other Key Developments

Funding & Debt

In June 2017, Prime increased and extended its existing financing facility with Westpac Bank. As part of the consolidation of banking facilities between PABA (formerly MPR Group Pty Ltd) and Prime, the Westpac Bank facility has been increased to \$12.0 million from \$7.7 million. The facility has a term of three years and includes funding for both working capital and acquisitions.

In FY17, Group net debt increased by \$5.7 million to \$8.0 million. The increase mainly related to amounts paid in connection with the acquisition of MPR, together with the consolidation of MPR's working capital and the recent acquisition of Altezza.

Dividend

Directors confirm an increase to the final dividend to 0.45 cents per share (CPS) (FY16: 0.40 CPS), which when added to the interim dividend of 0.40 CPS, equates to a full year dividend of 0.85 CPS (FY16: 0.80 CPS). Directors expect dividends to increase over time, however this is being balanced against further acquisitions and maintaining appropriate debt levels.

Technology

Prime continues to focus on improving its IT systems and processes to enhance its client offering, enable staff and improve internal efficiencies. Key projects delivered in FY17 included transitioning to new infrastructure, updating hardware and integrating MPR into Prime's infrastructure. There was also significant progress on other projects which are expected to be completed in FY18 including transition to a new accounting system, automation of certain wealth management processes and implementation of a new business intelligence system. Prime's enhanced IT capability has provided a more robust and scalable platform to support growth and will enable Prime to become a more client and data-centric organisation.

Appointment of Chairman

At Prime's Annual General Meeting in November 2016, Mr. Paul Cowan, who joined the board of Prime on 12th November 2015 as an Independent Director, was appointed as Independent Chairman taking over from Mr Peter Madder, who undertook the role in an interim capacity during the transition period. Mr. Peter Madder continues to be the Chief Financial Officer and a Director of the company.

FY18 Focus

In FY18, the key focus areas for Prime will be to complete the integration of recent acquisitions, the further deployment of Prime's existing business and service model across both owned and partner firms and the identification of new partners and acquisitions for growth.

Preliminary Consolidated Statement of Comprehensive Income

| | CONSOLIDATED ENTITY | |
|---|---------------------|--------------------|
| | FY17 | FY16 |
| | \$ | Restated * |
| | | \$ |
| Revenue | | |
| Wealth management | 9,365,421 | 9,791,048 |
| Accounting, business advisory and capital | 8,486,708 | - |
| Equity accounted profit | 974,370 | 2,719,455 |
| Other income | 475,161 | 478,852 |
| Net benefit from restructuring investments | - | 834,310 |
| | 19,301,660 | 13,823,665 |
| Expenses | | |
| Employee benefits | (8,814,579) | (4,458,293) |
| Depreciation and amortisation | (121,540) | - |
| Finance costs | (402,724) | (235,267) |
| Information technology and communication | (1,333,964) | (1,109,859) |
| Insurance | (329,060) | (249,846) |
| Occupancy | (738,477) | (425,274) |
| Professional fees | (292,957) | (119,559) |
| Other expenses | (1,290,263) | (909,554) |
| | (13,323,564) | (7,507,652) |
| Profit before tax from continuing operations | 5,978,096 | 6,316,013 |
| Attributable to: | | |
| - Members of the parent entity | 4,384,230 | 4,311,292 |
| - Non-controlling interest | 1,593,866 | 2,004,721 |
| Income tax expense | (1,230,973) | (1,352,211) |
| Profit after tax from continuing operations | 4,747,123 | 4,963,802 |
| Attributable to: | | |
| - Members of the parent entity | 3,587,489 | 3,602,497 |
| - Non-controlling interest | 1,159,634 | 1,361,305 |
| Total comprehensive income | 4,747,123 | 4,963,802 |
| Earnings per share attributable to ordinary equity holders of the parent | | |
| Basic earnings per share (cents) | 2.24 | 2.48 |
| Diluted earnings per share (cents) | 2.24 | 2.48 |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

Preliminary Consolidated Statement of Financial Position

| | CONSOLIDATED ENTITY | | |
|---|---------------------|-------------------------------|-------------------------------|
| | 30 June 2017 | 30 June 2016 Restated * | 30 June 2015 Restated * |
| | \$ | \$ | \$ |
| Current assets | | | |
| Cash and cash equivalents | 624,289 | 1,262,750 | 595,288 |
| Trade and other receivables | 3,589,047 | 1,605,321 | 1,617,590 |
| Other current assets | 2,703,291 | 1,411,758 | 538,267 |
| Assets held for sale | - | - | 3,750,000 |
| Total current assets | 6,916,627 | 4,279,829 | 6,501,145 |
| Non-current assets | | | |
| Receivables | - | - | 500,000 |
| Property, plant and equipment | 494,690 | - | - |
| Investments accounted for using the equity method | 7,775,261 | 11,362,738 | 8,172,213 |
| Intangible assets | 47,153,706 | 35,434,610 | 35,434,610 |
| Deferred tax assets | 167,954 | 145,554 | 111,731 |
| Total non-current assets | 55,591,611 | 46,942,902 | 44,218,554 |
| Total assets | 62,508,238 | 51,222,731 | 50,719,699 |
| Current liabilities | | | |
| Payables | 2,078,362 | 771,874 | 929,233 |
| Current tax payable | 1,929,255 | 1,322,742 | 1,204,077 |
| Employee benefits | 449,146 | 267,015 | 299,987 |
| Balance outstanding on acquisition of investments | 580,213 | 466,153 | - |
| Total current liabilities | 5,036,976 | 2,827,784 | 2,433,297 |
| Non-current liabilities | | | |
| Borrowings – bank facility | 8,018,025 | 3,584,583 | 7,965,150 |
| Borrowings – hire purchase | 600,876 | - | - |
| Balance outstanding on acquisition of investments | 1,669,500 | - | - |
| Total non-current liabilities | 10,288,401 | 3,584,583 | 7,965,150 |
| Total liabilities | 15,325,377 | 6,412,367 | 10,398,447 |
| Net assets | 47,182,861 | 44,810,364 | 40,321,252 |
| Equity | | | |
| Contributed equity | 61,619,620 | 60,117,402 | 60,796,198 |
| Non-controlling interest | 5,895,744 | 6,606,924 | 3,079,349 |
| Accumulated losses | (20,332,503) | (21,913,962) | (23,554,295) |
| Total equity | 47,182,861 | 44,810,364 | 40,321,252 |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1

Preliminary Consolidated Statement of Changes in Equity

| | CONSOLIDATED ENTITY | | | |
|---|---------------------|---------------------|--------------------------|--------------------|
| | Contributed equity | Retained earnings | Non-controlling interest | Total |
| | \$ | \$ | \$ | \$ |
| Balance at 1 July 2015 | 60,796,198 | (23,285,434) | 3,079,349 | 40,590,113 |
| Adjustment on correction of error (net of tax) (Note 1) | | (268,861) | | (268,861) |
| Balance at 1 July 2015 (Restated *) | 60,796,198 | (23,554,295) | 3,079,349 | 40,321,252 |
| Total comprehensive income for the period | - | 3,231,516 | 1,361,304 | 4,592,820 |
| Adjustment on restatement of prior period values (net of tax) (Note 1) | - | 370,971 | - | 370,971 |
| Restated total comprehensive income | - | 3,602,487 | 1,361,304 | 4,963,791 |
| Transactions with equity holders in their capacity as equity holders: | | | | |
| Dividends paid | - | (1,419,666) | (507,692) | (1,927,358) |
| Interest & purchase of shares for the PFG employee share plan | (678,796) | - | - | (678,796) |
| Transactions with non-controlling interests | - | (542,488) | 2,673,963 | 2,131,475 |
| Total transactions with equity holders in their capacity as equity holders | (678,796) | (1,962,154) | 2,166,271 | (474,679) |
| Balance at 30 June 2016 (Restated *) | 60,117,402 | (21,913,962) | 6,606,924 | 44,810,364 |
| Total comprehensive income for the period | - | 3,587,489 | 1,159,634 | 4,747,123 |
| Transactions with equity holders in their capacity as equity holders: | | | | |
| Dividends paid | - | (1,527,666) | (414,403) | (1,942,069) |
| Capital raising via a share placement | 1,620,000 | - | - | 1,620,000 |
| Interest & purchase of shares for the PFG employee share plan | (117,782) | - | - | (117,782) |
| Transactions with non-controlling interests | - | (478,364) | (1,456,411) | (1,934,775) |
| Total transactions with equity holders in their capacity as equity holders | 1,502,218 | (2,006,030) | (1,870,814) | (2,374,626) |
| Balance at 30 June 2017 | 61,619,620 | (20,332,503) | 5,895,744 | 47,182,861 |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

Preliminary Consolidated Statement of Cash flows

| | CONSOLIDATED ENTITY | |
|---|---------------------|--------------------|
| | 30 June | 30 June |
| | 2017 | 2016 |
| | \$ | \$ |
| Cash flows from operating activities | | |
| Receipts from customers | 18,885,134 | 10,489,719 |
| Receipts from associates | 795,793 | 1,328,329 |
| Payments to employees and suppliers | (15,143,117) | (7,655,818) |
| Interest received | - | 8,000 |
| Interest paid | (402,724) | (215,166) |
| Income tax paid | (1,091,862) | (1,233,556) |
| Net cash provided by operating activities | 3,043,224 | 2,721,508 |
| Cash flows from investing activities | | |
| Receipts from business disposals | 1,869,881 | 7,288,657 |
| Repayment of loans | - | 500,000 |
| Payments for business acquisitions | (3,342,750) | (5,020,102) |
| Dividends advanced to non-controlling interests | (1,244,853) | (507,692) |
| Other transactions with non-controlling interests | (1,375,303) | (652,169) |
| Expenses relating to the restructure of investments | (271,321) | (1,214,134) |
| Development expenditure | (498,318) | - |
| Payments for plant and equipment | (386,905) | - |
| Net cash provided by / (used in) investing activities | (5,249,569) | 394,560 |
| Cash flows from financing activities | | |
| Sale / (purchase) of shares for the PFG employee share plan | 510,837 | (283,108) |
| Dividends paid | (1,544,331) | (1,422,186) |
| Capital raising / (reduction) by subsidiary company | (1,096,787) | 3,637,255 |
| Net proceeds from / (repayment of) borrowings | 3,698,165 | (4,380,567) |
| Net cash provided by / (used in) financing activities | 1,567,884 | (2,448,606) |
| Net increase / (decrease) in cash and cash equivalents | (638,461) | 667,462 |
| Cash and cash equivalents at beginning of the year | 1,262,750 | 595,288 |
| Cash and cash equivalents at end of the year | 624,289 | 1,262,750 |

Other Appendix 4E Information

Dividends

| Dividends | Date of Payment | Total amount of dividend |
|--|-----------------|--------------------------|
| Interim dividend – year ended 30 June 2017 | 28 April 2017 | 0.40 cents |
| Final dividend – year ended 30 June 2017 | 26 October 2017 | 0.45 cents |

| Amount per security | Amount per security | Franked amount per security at % tax |
|---------------------|---------------------|--------------------------------------|
| Current Year | 0.85 cents | 100% |
| Previous Year | 0.80 cents | 100% |

| Total dividend on all securities | 2017 \$A'000 | 2016 \$A'000 |
|----------------------------------|-----------------|-----------------|
| Ordinary Securities | 1,528 | 1,420 |
| Total | 1,528 | 1,420 |

| Net tangible assets per security | 2017 | 2016 |
|--|------------|------------|
| Net tangible asset backing per ordinary security (Restated*) | 0.02 cents | 6.45 cents |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

The reduction in net tangible assets per security during the year ended 30 June 2017 was reflective of the reduction in net tangible assets from \$9,375,754 at 30 June 2016 to \$29,155 at 30 June 2017. The reduction in net tangible assets was mainly due to the acquisitions of MPR and Altezza. The following table presents the calculation of net tangible assets at 30 June 2016 and 30 June 2017:

| | 30 June 2017 | 30 June 2016 Restated * |
|----------------------------|-------------------|-------------------------------|
| Net tangible assets | \$ | \$ |
| Net assets | 47,182,861 | 44,810,364 |
| Less: Intangible assets | (47,153,706) | (35,434,610) |
| Net tangible assets | 29,155 | 9,375,754 |

* Certain amounts shown here do not correspond to the FY16 financial statements and reflect adjustments made, refer to Note 1.

Other Appendix 4E Information (Cont.)

| Associates | |
|-----------------------|-------------------|
| Name of associate | % Securities held |
| Bstar Pty Ltd | 15% |
| Pacifica Pty Ltd | 35% |
| Rundles Prime Pty Ltd | 50% |

In August 2016, Prime disposed of its interest in Rothsay Accounting Services Pty Ltd. The proceeds of the sale were \$1,669,881.

On 5 August 2016, Prime acquired the outside equity interests in MPR Accountants & Advisers Pty Ltd making MPR a controlled entity rather than an equity accounted investment.

| | FY17 \$ | FY16 \$ |
|---|----------------|------------------|
| Aggregate share of profits (losses) of associates | | |
| Group's share of associates | | |
| Profit (loss) from ordinary activities before tax | 974,370 | 2,719,455 |
| Income tax on ordinary activities | (292,311) | (815,837) |
| Net profit (loss) from ordinary activities after tax | 682,059 | 1,903,618 |
| Adjustments | - | - |
| Share of net profit (loss) of associates | 682,059 | 1,903,618 |

Changes in accounting policy

The accounting policies and methods of computation adopted in the preparation of the financial report are consistent with those adopted and disclosed in the consolidated entity's annual financial report for the year ended 30 June 2016 except for:

Plant and equipment

During the year ended 30 June 2017 directors reviewed the useful life of all asset classes. The useful lives for each class of asset has been reviewed and updated as follows:

Other Appendix 4E Information (Cont.)

| Asset Class | Useful Life |
|------------------------|--------------|
| Office Equipment | 3 to 5 Years |
| Software | 1 to 3 Years |
| Plant & Equipment | 3 to 5 Years |
| Leasehold Improvements | 5 Years |

Previously the useful lives for each class of asset was as follows:

| Asset Class | Useful Life |
|------------------------|-------------------|
| Office Equipment | 1 Month to 1 Year |
| Software | 1 Month to 1 Year |
| Plant & Equipment | 1 Month to 1 Year |
| Leasehold Improvements | 1 Month to 1 Year |

The consolidated entity has adopted all of the new revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to their operations and are effective for the current financial reporting period, being the year ended 30 June 2017. In adopting these new and revised pronouncements, the Consolidated Entity has determined that there has been no material impact to the Consolidated Entity's reported position or performance.

Discontinued operations

Nil

Subsequent events

Prime held an Extraordinary General Meeting on 14 July 2017 at which the following resolutions were approved by Shareholders:

- That for the purpose of section 260B(2) of the Corporations Act for Prime Accounting & Business Advisory Pty Ltd to provide financial assistance in connection with the acquisition of the equity by Prime;
- Adoption of a Performance Rights Plan;
- Approval of Loan Adjustment (Simon Madder); and
- Approval of Loan Adjustment (Madder Corporate Pty Ltd).

Controlled entities acquired or disposed of

On 5 August 2016, Prime acquired the outside equity interests in MPR Accountants & Advisers Pty Ltd making it a controlled entity rather than an equity accounted investment.

On 15 June 2017, Prime acquired 100% of the voting shares of Altezza Partners Pty Ltd. Altezza is an Accounting & Business Advisory firm with annual revenue of approximately \$2 million.

Other Appendix 4E Information (Cont.)

Foreign Accounting Standards

Not Applicable.

Audit

This report is based on accounts that are currently being audited. Directors do not expect any adjustments to the content of this Appendix 4E.

About Prime Financial Group

Prime is an Integrated Accounting & Business Advisory, Wealth Management and Capital Advisory firm that operates a B2C direct client advice model and a B2B partnership model with Accounting and Advisory firms. Prime's goal is for clients to receive complete Accounting, Wealth Management and Capital Advice.

Note 1: Adjustments to Previously Lodged Financial Statements

As disclosed in the Financial Report for the half-year ended 31 December 2016, the investments in Wynn & Bennett Pty Ltd, Wynn & Bennett Financial Services Pty Ltd and Hughes O'Dea Corredig should have been classified as assets held for sale at 30 June 2015 and written down to fair value less costs to sell.

In assessing the impact of the reclassification, a discounted cash flow for the year ended 30 June 2015 was re-calculated which identified that the goodwill impairment recorded in the year ended 30 June 2015 was overstated. This was due to a change in the growth rate from 5% to 1%. The change in growth rate was a consequence of additional information obtained and the identification of an additional revenue stream not previously considered as part of the discounted cash flow.

The adjustment has been corrected by restating each of the affected financial statement line items for the prior periods, as follows:

| | CONSOLIDATED ENTITY | |
|--|-----------------------|-----------------------|
| | 30 June 2016 \$ | 30 June 2015 \$ |
| Impact on equity (increase/(decrease) in equity): | | |
| Assets held for sale | - | 3,750,000 |
| Other current assets | - | (220,000) |
| Investments accounted for using the equity method | - | (3,900,971) |
| Intangible assets | 102,110 | 102,110 |
| Total assets | 102,110 | (268,861) |
| Total liabilities | - | - |
| Net impact on equity | 102,110 | (268,861) |
| Impact on Consolidated Statement of Profit and Loss and Other Comprehensive Income: | | |
| Net benefit from restructuring investments | 370,971 | - |
| Impairment – Assets held for sale | - | (5,320,185) |
| Impairment – Investments accounted for using the equity method | - | 2,500,000 |
| Impairment – Goodwill | - | 2,551,324 |
| Total adjustment to comprehensive income | 370,971 | (268,861) |
| Attributable to: Members of the parent entity | 370,971 | (268,861) |

The adjustment increased FY16 basic and diluted earnings per share by 0.26 cents per shares from 2.22 cents per share to 2.48 cents per share. The adjustment did not impact other comprehensive income or the operating, investing and financing cash flows for the period.

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