

Appendix 4D Half-year report

Rule 4.2A.3
Introduced 1/1/2003

Name of entity: AFT Corporation Limited
ABN: 33 004 701 062

1. Reporting period ("current period"): Half-Year ended 30 June 2015
Previous corresponding period Half-Year ended 30 June 2014

2. Results for announcement to the market

				\$A'000
Revenue	Down	31%	to	719
(Loss)/Profit from ordinary activities after tax attributable to members	Down	28%	to	(660)
Net (Loss) profit for the period attributable to members	Down	21%	to	(698)

	Amount per share cents	Franked amount per share cents
<i>Dividends</i>		
Final	Nil	N/A
Interim	Nil	N/A

Record date for determining entitlements to dividends: N/A

Brief explanation of figures 2:

The company made revenue of \$719,128 for the six months since 1 January 2015, which is 31% less than the same period of 2014. The Net Loss for the period attributable to members is (\$698,745) in compare with net loss of (\$881,303) in the same period of 2014.

3. Dividends

Amount per security

		Amount per security	Franked amount per security at 30% tax	Amount per security of foreign source dividend
		Cents	cents	cents
Final dividend	- current year	Nil	N/A	N/A
	- previous year	Nil	N/A	N/A
Interim dividend	- current year	Nil	N/A	N/A
	- previous year	Nil	N/A	N/A

Total Dividends on all securities for the year

	Current period	Previous corresponding period
	\$'000	\$'000
Ordinary securities	-	-
Preference securities	-	-
Other equity instruments	-	-
	-----	-----
Total	-	-
	=====	=====

4. Dividend reinvestment plans

The dividend reinvestment plans shown below are in operation:

None

Last date for receipt of election notices for the dividend reinvestment plan: N/A

5. Net Tangible assets

	Current period	Previous corresponding period
	cents	cents
Net tangible asset backing per ordinary share	0.00005	0.0002
	=====	=====

6. Details of entities over which control has been gained or lost

<i>Control gained over entities</i>	N/A
<i>Date control gained</i>	N/A
<i>Control lost over entities</i>	N/A

7. Details of associates and joint venture entities

OCTIP Pty Ltd is jointly owned by Microgenix Australasia Pty Ltd (50%) and Techsuccess Pty Ltd.

GA Renewable Energy Ltd is jointly owned by AFT Corporation Ltd (33%), Onejectong Elevator Ltd (32%) and Surplus King Capital Resources Ltd (35%).

Artemis Energy Solutions Pty Ltd is owned by AFT Corporation Ltd (70%) and Ms Yang Jing Yun (30%).

8. Any other significant information

Details of any other significant information needed by an investor to make an informed assessment of the entity's financial performance and position:

N/A

9. Accounting standards

For foreign entities, set of accounting standards used in compiling report:

N/A

10. Auditors review report

None of the entities accounts are subject to audit dispute or qualification

11. This report is based on accounts to which one of the following applies:

- | | | | |
|--------------------------|--|-------------------------------------|---|
| <input type="checkbox"/> | The accounts have been audited. | <input checked="" type="checkbox"/> | The accounts have been subject to review. |
| <input type="checkbox"/> | The accounts are in the process of being audited or subject to review. | <input type="checkbox"/> | The accounts have not yet been audited or reviewed. |

Sign here:



Date:

31/8/2015

Company Secretary

Print name:

Maurice Watson



**AFT CORPORATION LTD
AND CONTROLLED ENTITIES**

ABN 33 004 701 062

**INTERIM FINANCIAL REPORT
FOR THE HALF YEAR ENDED 30 JUNE 2015**

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

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**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062
CORPORATE INFORMATION**

Directors: Stone Wang – Executive Director
John Zhang – Non Executive Director
Neil Bourne – Non Executive Director

Secretary: Maurice Watson

Registered Office: Unit 7, 6-8 Herbert St
St Leonards, NSW, 2065
Telephone: 1300 794 907

Auditors: Hayes Knight (NSW) Pty Ltd
Level 2, 115 Pitt St,
Sydney, NSW, 2000

ASX Home Branch: Australian Securities Exchange
2, The Esplanade
Perth, WA, 6000

Bankers: ANZ Banking Group Limited
Cnr King & George Streets, Sydney NSW 2000

HSBC Bank Australia
28 Bridge Street, Sydney NSW 2000

National Australia Bank
Level 15, Ernst & Young Building
680 George Street, Sydney NSW 2000

Share Registry: Registries Limited
Level 7, 207 Kent Street
Sydney, NSW, 2000
Telephone: (02) 9290 9600, Facsimile: (02) 9279 0664

Solicitors: Juris Bridge
Suite 1104 level 11 265 Castlereagh Street
Sydney, NSW, 2000

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

DIRECTORS' REPORT

The Board of Directors of AFT Corporation Ltd has pleasure in submitting its report together with the financial statements of the consolidated entity, being AFT Corporation Ltd and its controlled entities ("the Group") for the half-year ended 30 June 2015.

DIRECTORS

The names of the Directors in office during or since the end of the half-year are:

Name

Stone Wang
John Zhang (non-executive)
Neil Bourne (non-executive)

REVIEW OF OPERATIONS AND FINANCIAL RESULTS

During the first half of the 2015 financial year AFT Corporation has focused on maintaining sales of commercial solar installations and the reduction in overhead costs. This has been to endeavor to save as much cash as possible while the board seeks additional funding for the expansion of the solar energy solutions business.

During this period the percentage of raw materials/consumables and inventory used to achieve sales has been reduced from 75% of sales to 61% of sales.

Overheads, particularly employee benefits expenses have been significantly reduced.

In terms of sales, our small team has achieved some great results;

- Installed 105kW Rooftop Solar System at one of the largest commercial laundries in NSW.
- Extended our penetration into Tamworth which is one of the largest growth areas for solar in NSW and we are one of the largest suppliers of solar in the area in regards to capacity installed.
- Installed 100kW Rooftop Solar System for one of the largest Christian Schools in NSW which was a referral from another school. This demonstrates we have a very good reputation in the private education sector.

As explained in our 2014 report, our design team has produced high quality designs to suit varied applications to fit the different needs of each customer in a competitive market place.

Many examples of these installations can be seen on our website www.aes-au.com. I invite shareholders to go to the website and look at the case studies tab to look at the many examples of the projects completed by the group.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

DIRECTORS REPORT (CONT.)

THE FUTURE

In the second half of 2015 the board is continuing to seek additional capital to fund the business expansion.

While there has been continued uncertainty in the renewable energy sector particularly due to delays in governments finalizing renewable energy targets. This has now been resolved and provides much needed certainty to customers, suppliers and employees.

The board has enormous confidence in the clean and renewable energy sector, in particular the commercial solar power sector as these systems provide substantial cost savings over a 10 year time frame for our customers in both the for-profit and not-for-profit sectors.

The board retains its vision for AFT Corporation as a clean and renewable energy company at both the national and international levels. The board and the team at AFT continues to be motivated and determined to build the company's business to a level that is both rewarding for them and the company's shareholders.

I would like to ask all shareholders for their support and assistance in rebuilding the fortunes of AFT Corporation Ltd during 2015.

AUDITOR'S INDEPENDENCE DECLARATION

The auditor's independence declaration as required under s.307C of the Corporation Act 2001 is included on Page 4.

Signed in accordance with a resolution of the Directors.



**Neil Bourne
Director**

SYDNEY, NSW
26 August 2015



Hayes Knight

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AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF THE CORPORATIONS ACT 2001

To the Directors of AFT Corporation Limited

As auditor for the review of AFT Corporation Limited for the half-year ended 30 June 2015, I declare that, to the best of my knowledge and belief, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the review; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the review.

Pran Rathod
Director – Audit Services
Registered Company Auditor

Hayes Knight (NSW) Pty Ltd

Dated at Sydney, this 28th day of August 2015

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 30 JUNE 2015**

	Half Year Ended	
	30 June 2015	30 June 2014
	\$	\$
Revenue	719,128	1,043,251
Other income	45,351	51,406
Interest	54,319	36,598
Change in inventories	(291,442)	(167,737)
Raw materials/consumables used	(149,351)	(619,873)
Finance cost	(45,199)	(35,926)
Employee benefit expense	(571,937)	(738,647)
Depreciation	(8,166)	(8,669)
Other expenses	(412,985)	(479,836)
(Loss) before income benefit	(660,282)	(919,433)
Income tax expense	-	-
(Loss) for the period from continuing operations	(660,282)	(919,433)
Other Comprehensive Income	-	-
Total comprehensive income for the period	(660,282)	(919,433)
Total comprehensive income for the period attributable to:		
Members of the parent entity	(698,745)	(881,303)
Non-controlling interest	38,463	(38,130)
(Loss) per share		
Basic (Loss) per share (cents)	(0.0092)	(0.012)
Diluted (Loss) per share (cents)	(0.0092)	(0.012)

The financial report should be read in conjunction with the accompanying notes.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

	Notes	Consolidated	
		30 June 2015 \$	31 December 2014 \$
CURRENT ASSETS			
Cash and cash equivalents		2,273,967	2,524,170
Trade and other receivables		193,610	759,059
Inventories		225,972	517,413
Financial Assets		111,433	73,404
Other Assets	8	22,125	49,234
TOTAL CURRENT ASSETS		<u>2,827,107</u>	<u>3,923,280</u>
NON-CURRENT ASSETS			
Other Financial Assets		603,030	499,070
Property, plant and equipment		17,218	25,385
TOTAL NON-CURRENT ASSETS		<u>620,248</u>	<u>524,455</u>
TOTAL ASSETS		<u>3,447,355</u>	<u>4,447,735</u>
CURRENT LIABILITIES			
Trade and other payables		420,280	722,162
Provisions		111,519	215,648
Borrowings	9	1,118,750	-
TOTAL CURRENT LIABILITIES		<u>1,650,549</u>	<u>937,810</u>
NON-CURRENT LIABILITIES			
Borrowings	9	1,384,440	2,440,090
Provisions		63,098	63,698
TOTAL NON-CURRENT LIABILITIES		<u>1,447,538</u>	<u>2,503,788</u>
TOTAL LIABILITIES		<u>3,098,087</u>	<u>3,441,598</u>
NET ASSETS		<u>349,268</u>	<u>1,006,137</u>
EQUITY			
Issued capital	10	104,126,740	104,126,740
Reserves		-	344,407
Accumulated losses		(103,781,894)	(103,430,969)
		344,846	1,040,178
Minority Interest			
Non-controlling interest		4,422	(34,041)
TOTAL EQUITY		<u>349,268</u>	<u>1,006,137</u>

The financial report should be read in conjunction with the accompanying notes.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF-YEAR ENDED 30 JUNE 2015**

	Issued Capital	Accumulated losses	Employee Equity Settled benefits reserve	Non-Controlling Interest	Total equity
	\$	\$	\$	\$	\$
At 1 January 2015	104,126,740	(103,430,969)	344,407	(34,041)	1,006,137
Share Based Payment	-	-	3,413	-	3,413
Option expired	-	347,820	(347,820)	-	-
Total comprehensive income for the period	-	(698,745)	-	38,463	(660,282)
At 30 June 2015	104,126,740	(103,781,894)	-	4,422	349,268

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF-YEAR ENDED 30 JUNE 2014**

	Issued Capital	Accumulated losses	Employee Equity Settled benefits reserve	Non-Controlling Interest	Total equity
	\$	\$	\$	\$	\$
At 1 January 2014	103,126,740	(101,720,090)	319,667	6,257	1,732,574
New Share issue	1,000,000	-	-	-	1,000,000
Share based payment	-	-	14,500	-	14,500
Total comprehensive income for the period	-	(881,303)	-	(38,130)	(919,433)
At 30 June 2014	104,126,740	102,601,393	334,167	(31,873)	1,827,641

The financial report should be read in conjunction with the accompanying notes.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED 30 JUNE 2015**

	Notes	Half year ended	
		30 June 2015 \$	30 June 2014 \$
Cash flows from operating activities			
Receipts from customers		1,265,595	1,367,614
Payments to suppliers, employees and others		(1,567,252)	(2,076,154)
Interest received		45,352	36,598
Interest paid		-	(7,176)
Net cash (used in) operating activities		<u>(256,305)</u>	<u>(679,118)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		-	(716)
Proceeds from share issue		-	1,000,000
Net cash provided by investing activities		<u>-</u>	<u>999,284</u>
Cash flows from financing activities			
Proceeds from borrowings		6,101	1,000,000
Net cash provided by financing activities		<u>6,101</u>	<u>1,000,000</u>
Net increase (decrease) in cash and cash equivalents		(250,204)	1,320,166
Cash and cash equivalents at beginning of period		2,524,171	2,097,043
Cash and cash equivalents at end of period		<u>2,273,967</u>	<u>3,417,209</u>

The financial report should be read in conjunction with the accompanying notes.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 30 JUNE 2015**

1. Nature of operations

AFT Corporation Ltd and subsidiaries' (the Group) principle activities include the distribution of solar panel, its associated products and LED products.

2. General Information and basis of preparation

The interim consolidated financial statements of the Group are for the six months ended 30 June 2015 and are presented in Australian dollar (\$), which is the functional currency of the parent company.

These general purpose interim financial statements have been prepared in accordance with the requirements of the *Corporations Act 2001* and AASB 134 *Interim Financial Reporting*. They do not include all of the information required in annual financial statements in accordance with Australian Accounting Standards, and should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 December 2014 and any public announcements made by the Group during the half-year in accordance with continuous disclosure requirements arising under the Australian Stock Exchange Listing Rules and the *Corporations Act 2001*.

The interim financial statements have been approved and authorised for issue by the board of directors on 26 August 2015.

3. Significant accounting policies

The interim financial statements have been prepared in accordance with the same accounting policies adopted in the Group's last annual financial statements for the year ended 31 December 2014. The accounting policies have been applied consistently throughout the period for the purposes of these interim financial statements.

4. New and revised Australian Accounting Standards

The Group has adopted all new and revised Australian Accounting Standards and Interpretations that became effective for the first time and those that are relevant to the Group.

The adoption of the new and revised Australian Accounting Standards and Interpretations has had no significant impact on the Group's accounting policies or the amounts reported during the current half-year period.

5. Estimates

When preparing the interim financial statements, management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses. The actual results may differ from the judgements, estimates and assumptions made by management, and will seldom equal the estimated results.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**NOTES TO THE FINANCIAL STATEMENTS (CONT.)
FOR THE HALF-YEAR ENDED 30 JUNE 2015**

The judgements, estimates and assumptions applied in the interim financial statements, including the key sources of estimation uncertainty were the same as those applied in the Group's last annual financial statements for the year ended 31 December 2014.

6. Going Concern

The financial report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The Group incurred a loss for the six month period to 30 June 2015 of \$660,282 (Year ended 31 December 2014 loss of: \$1,751,177) and net cash outflows from operating activities of \$256,305 (Year ended 31 December 2014: \$1,572,156).

The Group is currently in the process of exploring avenues for increasing its revenue source by broadening to an energy savings solutions business and is restructuring its current operations to be able to curtail its expenditure. The directors believe that given the processes being undertaken, the going concern basis of preparation of accounts is appropriate.

The ability of the Group to continue as a going concern is principally dependent upon the ability of the Group to successfully managing cashflow in line with available funds for the broadening of its business.

These conditions indicate a material uncertainty that may cast significant doubt about the ability of the Group to continue as a going concern. Should the Group be unable to continue as a going concern it may be required to realise its assets and extinguish its liabilities other than in the normal course of business and at amounts different to those stated in the financial statements. The financial statements do not include any adjustments relating to the recoverability and classification of asset carrying amounts or to the amount and classification of liabilities that might result should the Group be unable to continue as a going concern and meet its debts as and when they fall due.

7. Operating Segments

The Group is managed primarily on the basis of combined product category and service offerings.

The Group has therefore determined it has one reportable segment, being sales and service primarily in Australia. Accordingly management reviews the internal reports that are consistent with the information provided in the statement of profit and loss and other comprehensive income, and the statement of financial position, assessing performance and determining the allocation of resources.

As a result, no reconciliation to operating segments is required because the information as presented is used by management to make strategic decisions.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**NOTES TO THE FINANCIAL STATEMENTS (CONT.)
FOR THE HALF-YEAR ENDED 30 JUNE 2015**

8. Other assets

	30 Jun 2015	31 Dec 2014
	\$	\$
Prepayments	37	27,146
Loan to related entities (unsecured)	22,088	22,088
	22,125	49,234

9. Borrowings

	30 Jun 2015	31 Dec 2014
	\$	\$
Current		
Loan from Surplus King Capital Resources Ltd (b)	1,118,750	-
	1,118,750	-
Non-Current		
Loan from Ms Jing Yun Yang (a)	1,384,440	1,366,940
Loan from Surplus King Capital Resources Ltd	-	1,073,750
	1,384,440	2,440,690

(a) Advance loan of \$1,299,940 from Ms Jing Yun Yang to Artemis Energy Solutions Pty Ltd is unsecured, repayable on 30 June 2017. The loan amount of \$700,000 is subject to 5% pa interest rate and the accrued interest expense is \$84,500 as at 30 June 2015.

(b) Advance loan of \$1,000,000 from Surplus King Capital Resources Limited is unsecured, repayable at the end of 2 years in 2016. The loan amount is subject to 9% pa interest rate and the accrued interest expense is \$1,118,750 as at 30 June 2015. On 20 August 2015, \$500,000 of this debt was converted to shares. Refer to note 13.

10. Earnings per share

Both the basic and diluted earnings per share have been calculated using the loss attributable to shareholders of the Parent Company (AFT Corporation Ltd) as the numerator as follows:

	30 June 2015	30 June 2014
Loss for the period	(660,282)	(919,433)
Earnings used in calculation of basic and diluted EPS	(660,282)	(919,433)
Weighted average number of shares	7,148,528,012	7,148,528,012
EPS-balanced diluted	(0.0092) cents	(0.012) cents

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

**NOTES TO THE FINANCIAL STATEMENTS (CONT.)
FOR THE HALF-YEAR ENDED 30 JUNE 2015**

11. Contingent Liabilities

- There has been no change in contingent liabilities since the last annual reporting period.

12. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

12.1 Fair Value Hierarchy

AASB 13 requires disclosure of fair value measurements by level of the fair value hierarchy, as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3: Inputs for the asset or liability that is not based on observable market data (unobservable inputs)

12.2 Measurement of Fair Value of Financial Instruments

The Group's financial assets and financial liabilities have been measured and recognised at fair value using Level 2 in the above fair value hierarchy. The carrying values of financial assets and financial liabilities at 30 June 2015 and 31 December 2014 approximates the fair values.

13. EVENTS AFTER THE REPORTING DATE

- Since balance date, the group has continued to pursue the various product opportunities and funding arrangements as outlined in the Directors' report.
- On 20 August 2015, the company issued 500,000,000 shares to Surplus King by conversion of loan of \$500,000 to equity (Refer to note 9(b)).

The financial effect of the above have not been brought to account at 30 June 2015.

**AFT CORPORATION LTD
AND CONTROLLED ENTITIES
ABN 33 004 701 062**

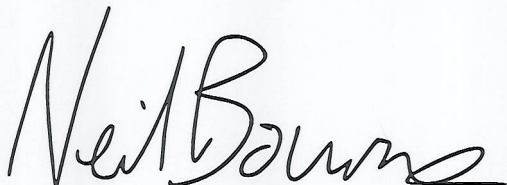
DIRECTORS' DECLARATION

The directors of AFT Corporation Ltd declare that:

1. The consolidated financial statements and notes as set out on pages 5 to 12 are in accordance with the Corporation Act 2001 including:
 - (a) complying with Accounting Standard AASB 134: Interim Financial Reporting; and
 - (b) giving a true and fair view of the consolidated entity's financial position as at 30 June 2015 and of its performance for the half-year ended on that date.

2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

The declaration is made in accordance with a resolution of the Board of Directors.



Neil Bourne
Director
26 August 2015



**AFT Corporation Limited ABN 33 004 701 062 and Controlled Entities
Interim Financial Report**

**INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF AFT
CORPORATION LIMITED**

Report on the Half-year Financial Report

We have reviewed the accompanying half-year financial report of AFT Corporation Limited and Controlled Entities (the consolidated entity) which comprises the consolidated statement of financial position as at 30 June 2015, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Half-year Financial Report

The directors of the company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410: Review of a Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the Corporations Act 2001 including: giving a true and fair view of the consolidated entity's financial position as at 30 June 2015 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations 2001. As the auditor of the AFT Corporation Limited, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquires, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of AFT Corporation Limited, would be in the same terms if provided to the directors as at the time of this auditor's review report.



Hayes Knight

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**AFT Corporation Limited ABN 33 004 701 062 and Controlled Entities
Interim Financial Report**

**INDEPENDENT AUDITOR'S REVIEW REPORT TO THE DIRECTORS OF AFT
CORPORATION LIMITED**

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of AFT Corporation Limited and Controlled Entities is not in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the consolidated entity's financial position as at 30 June 2015 and of its performance for the half-year ended on that date; and
- (b) complying with AASB 134: Interim Financial Reporting and the Corporations Regulations 2001.

Pran Rathod
Director – Audit Services
Registered Company Auditor

Hayes Knight (NSW) Pty Ltd

Dated at Sydney, this 28th day of August 2015