



Australia China Holdings Limited

ARBN 067 993 506

Level 2, 32 Martin Place, Sydney, NSW 2000, Australia

Email: sec@aakch.com

27 May 2015

Company Announcement Office
Australian Stock Exchange Limited

By e-Lodgment

Dear Shareholders,

Re: 2015 Preliminary Final Report of Australia China Holdings Limited (“Group”)

We are pleased to report to you the result of your Group for the year ended 31 March, 2015.

Our auditors, Messrs. Kee & Co., are in the process of completing the audit of our Group for the year ended 31 March 2015. Subject to any adjustments that may be required by the auditors, the preliminary result of the Group for the year ended 31 March 2015 is summarized as follows:

	31/03/2015 A\$'000	31/03/2014 A\$'000
Revenue	499	3,001
Profit before taxation and extraordinary items	5	417
Extraordinary Items	-	-
Profit after taxation and extraordinary items	5	417
Basic earnings per share (Aust ¢)	0.0001¢	0.01¢

Review of Operation

For the year ended 31 March, 2015, the Group's revenue was A\$499,404 (2014: A\$3,000,582) and the Group's net profit after taxation was A\$5,248 (2014: A\$416,813), which is a decrease of A\$411,565 or 98.74%. The changes were due to lacking off the net effect on written back of A\$692,357 in year 2014. In the Group's current result, there is no change in revenue generated from rental income but the operating expense was under control and the financing cost was lower after loan repayment made.

Business Activities:

The Group's activities continue to be in trading, investment holding, agriculture and financial advisory services. For financial year ended 31st March, 2015, the Group's main activity is the holding of the large land near Baotou in Inner Mongolia which is only an hour flying time from Beijing. The land has good potential for developing organic farming and other eco-products.



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Over the next few years, when the price of Bio-Diesel feed stocks improve, the land will be developed for the production of the feed stocks.

Business Outlook:-

Our management is hopeful that the Group will become more active in the coming year with development in our land and new business being undertaken by Our Group. The demand for high quality products has been increased in China in the recent years. Our Group will expand our activities into securing high quality food supplies including health products from unpolluted area around the world to meet such demand. Our management is confident that profit can be generated in these areas.

DIVIDEND

The Directors do not propose the payment of a dividend for the year ended 31 March, 2015.

ANNUAL GENERAL MEETING

The Directors propose to hold the 2015 Annual General Meeting tentatively on 30 October, 2015.

APPENDIX 4E

In accordance with ASX listing rule 4.3A, attached please find the Appendix 4E for releasing to the market.

ADDITIONAL INFORMATION

Should you require further information, please contact the Company Secretary by email to sec@aakch.com.

Yours faithfully,

For and on behalf of

Australia China Holdings Limited

Stonely Sek

Company Secretary

Appendix 4E

Preliminary Final report

Name of entity

Australia China Holdings Limited

ABN or equivalent company
reference

ARBN 067 993 506

Half yearly
(tick)

☐

Preliminary
final (tick)

☒

Financial year ended ('current period')

31 March 2015

Results for announcement to the market

Extracts from this report for announcement to the market (see note 1).

				A\$'000
Revenues from ordinary activities (item 1.1)	Down	83.36%	to	499
Profit (loss) from ordinary activities after tax attributable to members (item 1.22)	Down	98.74%	to	5
Profit (loss) from extraordinary items after tax attributable to members (item 2.5)	-	-	to	-
Net profit (loss) for the period attributable to members (item 1.11)	Down	98.74%	to	5

Dividends (distributions)	Amount per security	Franked amount per security
Final dividend (Preliminary final report only - item 15.4)	Nil	Nil
Interim dividend (Half yearly report only - item 15.6)	Nil	Nil
Previous corresponding period (Preliminary final report – item 15.5)	Nil	Nil

+Record date for determining entitlements to the dividend, (in the case of a trust, distribution) (see item 15.2)	N/A
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Brief explanation of any of the figures reported above and short details of any bonus or cash issue or other item(s) of importance not previously released to the market:

Revenues from ordinary activities
Revenues comprise mainly of rental income from the Group's property holding in Inner Mongolia, China which was similar with last year. Whereas there was substantially dropped in other revenues for A\$2,514,000 to A\$13,000 as the Group did not written back on provision in the current year.

Net profit for the period attributable to members
There has been a decrease of net profit of A\$411,000 comparing with last year. Nevertheless, to summarise the net effect in release of provision of A\$700,000 made last year, the Group's result in 2015 was fair with rental income and the decrease of operating expenses and financing cost.

+ See chapter 19 for defined terms.

Condensed consolidated statement of financial performance

		Current period A\$'000	Previous corresponding period A\$'000
1.1	Revenues from ordinary activities (<i>see items 1.23 – 1.25</i>)	499	3,001
1.2	Expenses from ordinary activities (<i>see items 1.26 & 1.27</i>)	(438)	(2,467)
1.3	Borrowing costs	(56)	(117)
1.4	Share of net profits (losses) of associates and joint venture entities (<i>see item 16.7</i>)	0	0
1.5	Profit (loss) from ordinary activities before tax	5	417
1.6	Income tax on ordinary activities (<i>see note 4</i>)	0	0
1.7	Profit (loss) from ordinary activities after tax	5	417
1.8	Profit (loss) from extraordinary items after tax (<i>see item 2.5</i>)	0	0
1.9	Net profit (loss)	5	417
1.10	Net profit (loss) attributable to outside ⁺ equity interests	0	0
1.11	Net profit (loss) for the period attributable to members	5	417
Non-owner transaction changes in equity			
1.12	Increase (decrease) in revaluation reserves	0	0
1.13	Net exchange (loss) gain recognised in equity	0	0
1.14	Other revenue, expense and initial adjustments recognised directly in equity	0	0
1.15	Initial adjustments from UIG transitional provisions	0	0
1.16	Total transactions and adjustments recognised directly in equity (items 1.12 to 1.15)	0	0
1.17	Total changes in equity not resulting from transactions with owners as owners	0	0

		Current period	Previous corresponding Period
Earnings per security (EPS)			
1.18	Basic EPS (cents)	A\$0.0001cents	A\$0.012cents
1.19	Diluted EPS (cents)	A\$0.0001cents	A\$0.011cents

+ See chapter 19 for defined terms.

Notes to the condensed consolidated statement of financial performance
Profit (loss) from ordinary activities attributable to members

		Current period A\$'000	Previous corresponding period A\$'000
1.20	Profit (loss) from ordinary activities after tax (<i>item 1.7</i>)	5	417
1.21	Less (plus) outside ⁺ equity interests	0	0
1.22	Profit (loss) from ordinary activities after tax, attributable to members	5	417

Revenue and expenses from ordinary activities

(see note 15)

		Current period A\$'000	Previous corresponding period A\$'000
1.23	Revenue from sales or services	486	486
1.24	Interest revenue	13	0
1.25	Other relevant revenue	0	2,515
1.26	Details of relevant expenses		
	- Provision for losses	0	(1,823)
	- selling expenses	0	0
	- administrative expenses	(437)	(640)
	- borrowing costs	(56)	(117)
1.27	Depreciation and amortisation (included in 1.26 above), but excluding amortisation of intangibles (<i>see item 2.3</i>)	(1)	(4)
Capitalised outlays			
1.28	Interest costs capitalised in asset values	0	0
1.29	Outlays capitalised in intangibles (unless arising from an ⁺ acquisition of a business)	0	0

Consolidated retained profits

		Current period A\$'000	Previous corresponding period A\$'000
1.30	Retained profits at the beginning of the financial period	2,308	1,891
	- Prior year adjustment on deferred tax	0	0
	- Exchange realignment	0	0
	- Profit on acquisition of controlled entity	0	0
1.31	Net profit attributable to members (<i>item 1.11</i>)	5	417
1.32	Net transfers from (to) reserves	0	0
1.33	Net effect of changes in accounting policies	0	0
1.34	Dividends and other equity distributions paid or payable	0	0
1.35	Retained profits at end of financial period	2,313	2,308

+ See chapter 19 for defined terms.

Intangible and extraordinary items

		Consolidated – current period			
		Before tax A\$'000	Related tax A\$'000	Related outside +equity interests A\$'000	Amount (after tax) attributable to members A\$'000
		(a)	(b)	(c)	(d)
2.1	Amortisation of goodwill	0	0	0	0
2.2	Amortisation of other intangibles	0	0	0	0
2.3	Total amortisation of intangibles	0	0	0	0
2.4	Extraordinary item- Provision for Gain /(loss) (Loan, land revaluation)	0	0	0	0
2.5	Total extraordinary (loss) gain	0	0	0	0

Comparison of half year profits <i>(Preliminary final report only)</i>		Current period A\$'000	Previous corresponding period A\$'000
3.1	Consolidated profit (loss) from ordinary activities after tax attributable to members reported for the <i>1st</i> half year (item 1.22 in the half yearly report)	20	13
3.2	Consolidated profit (loss) from ordinary activities after tax attributable to members for the <i>2nd</i> half year	(15)	404

+ See chapter 19 for defined terms.

Condensed consolidated statement of financial position

		At end of current period A\$'000	As shown in last annual report A\$'000	As in last half yearly report A\$'000
	Current assets			
4.1	Cash & bank balances	12	52	7
4.2	Receivables	0	2,677	0
4.3	Investments	0	37	0
4.4	Inventories	0	0	0
4.5	Tax assets	0	0	0
4.6	Other receivables	110	11	121
4.7	Total current assets	122	2,777	128
	Non-current assets			
4.8	Other receivables	75,613	75,613	75,613
4.9	Investments (equity accounted)	3,172	0	3,172
4.10	Other investments	0	0	0
4.11	Inventories	0	0	0
4.12	Exploration and evaluation expenditure capitalised	0	0	0
4.13	Development properties (+mining entities)	0	0	0
4.14	Property, plant and equipment (net)	0	1	0
4.15	Intangibles (net)	0	0	0
4.16	Tax assets	0	0	0
4.17	Other (Due from related companies)	0	0	0
4.18	Total non-current assets	78,785	75,614	78,785
4.19	Total assets	78,907	78,391	78,913
	Current liabilities			
4.20	Payables	0	0	0
4.21	Interest bearing liabilities	284	0	159
4.22	Tax liabilities	0	0	0
4.23	Accrual & other payables	117	225	409
4.24	Due to minority shareholders	0	0	0
4.25	Total current liabilities	401	225	568
	Non-current liabilities			
4.26	Payables	1,684	1,693	1,682
4.27	Interest bearing liabilities	438	535	705
4.28	Deferred tax liabilities	0	0	0
4.29	Provisions exc. tax liabilities	1,223	1,223	1,223
4.30	Other (Due to Minority shareholders)	0	0	0
4.31	Total non-current liabilities	3,345	3,451	3,610
4.32	Total liabilities	3,746	3,676	4,178
4.33	Net assets	75,161	74,715	74,735

+ See chapter 19 for defined terms.

Condensed consolidated statement of financial position (continued)

	Equity			
4.34	Capital/contributed equity	72,505	72,105	70,105
4.35	Reserves (including premium)	343	302	302
4.36	Retained profits (accumulated losses)	2,313	2,308	2,328
4.37	Equity attributable to members of the parent entity	75,161	74,715	74,735
4.38	Outside ⁺ equity interests in controlled entities	0	0	0
4.39	Total equity	75,161	74,715	73,735
4.40	Preference capital included as part of 4.37	0	0	0

Notes to the condensed consolidated statement of financial position

Exploration and evaluation expenditure capitalised

(To be completed only by entities with mining interests if amounts are material. Include all expenditure incurred.)

		Current period A\$'000	Previous corresponding period A\$'000
5.1	Opening balance	0	0
5.2	Expenditure incurred during current period	0	0
5.3	Expenditure written off during current period	0	0
5.4	Acquisitions, disposals, revaluation increments, etc.	0	0
5.5	Expenditure transferred to Development Properties	0	0
5.6	Closing balance as shown in the consolidated balance sheet (item 4.12)	0	0

Development properties

(To be completed only by entities with mining interests if amounts are material)

		Current period A\$'000	Previous corresponding period A\$'000
6.1	Opening balance	0	0
6.2	Expenditure incurred during current period	0	0
6.3	Expenditure transferred from exploration and evaluation	0	0
6.4	Expenditure written off during current period	0	0
6.5	Acquisitions, disposals, revaluation increments, etc.	0	0
6.6	Expenditure transferred to mine properties	0	0

+ See chapter 19 for defined terms.

6.7	Closing balance as shown in the consolidated balance sheet (item 4.13)	0	0
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Condensed consolidated statement of cash flows

		Current period A\$'000	Previous corresponding period A\$'000
	Cash flows related to operating activities		
7.1	Receipts from customers	0	0
7.2	Payments to suppliers and employees	(546)	(299)
7.3	Dividends received from associates	0	0
7.4	Other dividends received	0	0
7.5	Interest and other items of similar nature received	0	0
7.6	Interest and other costs of finance paid	0	0
7.7	Income taxes paid	0	0
7.8	Other (provide details if material)	0	0
7.9	Net operating cash flows	(546)	(299)
	Cash flows related to investing activities		
7.10	Payment for purchases of property, plant and equipment	0	0
7.11	Proceeds from sale of property, plant and equipment	0	0
7.12	Payment for purchases of equity investments	0	0
7.14	Loans to other entities	0	0
7.15	Loans repaid by other entities	0	0
7.16	Other	-	0
7.17	Net investing cash flows	0	0
	Cash flows related to financing activities		
7.18	Proceeds from issues of ⁺ securities (shares, options, etc.)	-	0
7.19	Proceeds from borrowings	-	0
7.20	Repayment of borrowings	0	0
7.21	Dividends paid	0	0
7.22	Advances from related parties	505	313
7.23	Net financing cash flows	505	313
7.24	Net increase (decrease) in cash held	(41)	14
7.25	Cash at beginning of period (see Reconciliation of cash)	52	37
7.26	Exchange rate adjustments to item 7.25.	1	1
7.27	Cash at end of period (see Reconciliation of cash)	12	52

⁺ See chapter 19 for defined terms.

Non-cash financing and investing activities

Details of financing and investing transactions which have had a material effect on consolidated assets and liabilities but did not involve cash flows are as follows. (*If an amount is quantified, show comparative amount.*)

20M share issued at A\$2cents, totally A\$0.4M.

Reconciliation of cash

Reconciliation of cash at the end of the period (as shown in the consolidated statement of cash flows) to the related items in the accounts is as follows.		Current period A\$'000	Previous corresponding period A\$'000
8.1	Cash on hand and at bank	12	52
8.2	Deposits at call	0	0
8.3	Bank overdraft	0	0
8.4	Other (provide details)	0	0
8.5	Total cash at end of period (item 7.27)	12	52

Other notes to the condensed financial statements

	Ratios	Current period	Previous corresponding period
9.1	Profit before tax / revenue Consolidated profit (loss) from ordinary activities before tax (item 1.5) as a percentage of revenue (item 1.1)	1.1%	13.9%
9.2	Profit after tax / +equity interests Consolidated net profit (loss) from ordinary activities after tax attributable to members (item 1.11) as a percentage of equity (similarly attributable) at the end of the period (item 4.37)	0.01%	0.56%

+ See chapter 19 for defined terms.

Earnings per security (EPS)

10. Details of basic and diluted EPS reported separately in accordance with paragraph 9 and 18 of IAS 33: Earnings Per Share is as follows.

Basic EPS: A\$0.0001 cents

Diluted EPS: A\$0.0001 cents

NTA backing (see note 7)		Current period	Previous corresponding period
11.1	Net tangible asset backing per +ordinary security	A\$2.07 cents	A\$2.07 cents

Discontinuing Operations

12.1 Discontinuing Operations

N/A

Control gained over entities having material effect

13.1	Name of entity (or group of entities)	N/A
13.2	Consolidated profit (loss) from ordinary activities and extraordinary items after tax of the controlled entity (or group of entities) since the date in the current period on which control was +acquired	A\$'000 0
13.3	Date from which such profit has been calculated	0
13.4	Profit (loss) from ordinary activities and extraordinary items after tax of the controlled entity (or group of entities) for the whole of the previous corresponding period	0

+ See chapter 19 for defined terms.

Loss of control of entities having material effect

14.1	Name of entity (or group of entities)	Nil
14.2	Consolidated profit (loss) from ordinary activities and extraordinary items after tax of the controlled entity (or group of entities) for the current period to the date of loss of control	A\$ N/A
14.3	Date to which the profit (loss) in item 14.2 has been calculated	
14.4	Consolidated profit (loss) from ordinary activities and extraordinary items after tax of the controlled entity (or group of entities) while controlled during the whole of the previous corresponding period	0
14.5	Contribution to consolidated profit (loss) from ordinary activities and extraordinary items from sale of interest leading to loss of control	0

Dividends (in the case of a trust, distributions)

15.1	Date the dividend (distribution) is payable	N/A
15.2	⁺ Record date to determine entitlements to the dividend (distribution) (ie, on the basis of proper instruments of transfer received by 5.00 pm if ⁺ securities are not ⁺ CHESS approved, or security holding balances established by 5.00 pm or such later time permitted by SCH Business Rules if ⁺ securities are ⁺ CHESS approved)	N/A
15.3	If it is a final dividend, has it been declared? (Preliminary final report only)	N/A

Amount per security

		Amount per security	Franked amount per security at % tax (see note 4)	Amount per security of foreign source dividend
	(Preliminary final report only)			
15.4	Final dividend: Current year	N/A ¢	N/A ¢	N/A ¢
15.5	Previous year	N/A ¢	N/A ¢	N/A ¢
	(Half yearly and preliminary final reports)			
15.6	Interim dividend: Current year	N/A ¢	N/A ¢	N/A ¢
15.7	Previous year	N/A ¢	N/A ¢	N/A ¢

+ See chapter 19 for defined terms.

Total dividend (distribution) per security (interim *plus* final)

(Preliminary final report only)

		Current period	Previous corresponding period
15.8	⁺ Ordinary securities	N/A ¢	N/A ¢
15.9	Preference ⁺ securities	N/A ¢	N/A ¢

**Half yearly report - interim dividend (distribution) on all securities or
Preliminary final report - final dividend (distribution) on all securities**

		Current period A\$'000	Previous corresponding period A\$'000
15.10	⁺ Ordinary securities <i>(each class separately)</i>	N/A	N/A
15.11	Preference ⁺ securities <i>(each class separately)</i>	N/A	N/A
15.12	Other equity instruments <i>(each class separately)</i>	N/A	N/A
15.13	Total	N/A	N/A

The ⁺dividend or distribution plans shown below are in operation.

The last date(s) for receipt of election notices for the ⁺ dividend or distribution plans	N/A
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+ See chapter 19 for defined terms.

Details of aggregate share of profits (losses) of associates and joint venture entities

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Name of Joint Venture : Sino HK International Corporate Investment Limited , is 48% owned by Australia China Capital Group Ltd.

Group's share of associates' and joint venture entities':		Current period A\$'000	Previous corresponding period A\$'000
16.1	Profit (loss) from ordinary activities before tax	0	0
16.2	Income tax on ordinary activities	0	0
16.3	Profit (loss) from ordinary activities after tax	0	0
16.4	Extraordinary items net of tax	0	0
16.5	Net profit (loss)	0	0
16.6	Adjustments	0	0
16.7	Share of net profit (loss) of associates and joint venture entities	0	0

Material interests in entities which are not controlled entities

The economic entity has an interest (that is material to it) in the following entities. *(If the interest was acquired or disposed of during either the current or previous corresponding period, indicate date of acquisition ("from dd/mm/yy") or disposal ("to dd/mm/yy").)*

Name of entity	Percentage of ownership interest held at end of period or date of disposal		Contribution to net profit (loss) (item 1.9)	
	Current period	Previous corresponding period	Current period A\$'000	Previous corresponding period A\$'000
17.1 Equity accounted associates and joint venture entities	0	0	0	0
17.2 Total	0	0	0	0
17.3 Other material interests	0	0	0	0
17.4 Total	0	0	0	0

+ See chapter 19 for defined terms.

Issued and quoted securities at end of current period

(Description must include rate of interest and any redemption or conversion rights together with prices and dates)

Category of ⁺ securities		Total number	Number quoted	Issue price per security (see note 14)	Amount paid up per security (see note 14)
18.1	Preference ⁺securities (description)	0	0		
18.2	Changes during current period (a) Increases through issues (b) Decreases through returns of capital, buybacks, redemptions	0 0	0 0		
18.3	⁺Ordinary securities	3,625,239,953	3,625,239,953	A\$2 cents	A\$2 cents
18.4	Changes during current period (a) Increases through issues at 22 January 2015	20,000,000	20,000,000	A\$2cents	A\$2cents
18.5	⁺Convertible debt securities (description and conversion factor)	0	0		
18.6	Changes during current period (a) Increases through issues (b) Decreases through securities matured, converted	0 0	0 0		
18.7	Options (description and conversion factor)			Exercise Price	Expiry date (if any)
	Balance as at 31.3.2015	1,506,000,000	NIL	A\$2cents	30/12/2019 & 30/12/2018
18.8	Issued during current period a) at 20January 2015 b) at 22January.2015	26,000,000 180,000,000	NIL NIL	A\$2cents A\$2cents	30/12/2018 30/12/2018
18.9	Exercised during current period	0	0		
18.10	Expired during current period	0	0		
18.11	Debentures (description)	0	0		
18.12	Changes during current period (a) Increases through issues (b) Decreases through securities matured, converted				

+ See chapter 19 for defined terms.

Segment reporting

	Property Investment		Trading and Others	
	Current period	Previous	Current period	Previous
	A\$'000	corresponding	A\$'000	corresponding
		period A\$'000		period A\$'000
REVENUE				
Rental income	486	486	0	0
Others	13	2,515	0	0
Total	499	3,001	0	0
RESULT				
Segment results	420	2,652	(359)	(2,118)
Finance cost	(16)	(13)	(40)	(104)
Profit/(loss) before income tax	404	2,639	(399)	(2,222)
Income tax expense	0	0	0	0
Profit/ (loss) before minority interest	404	2,639	(399)	(2,222)
Extraordinary income/expense	0	0	0	0
Profit/(loss) attributable to shareholders	404	2,639	(399)	(2,222)
(Loss)/ Gain on disposal of discontinued operations	0	0	0	0
Total profit/(loss) attributable shareholders	404	2,639	(399)	(2,222)
ASSETS				
Segment assets	75,725	78,330	3,182	61
LIABILITIES				
Segment liabilities	408	489	3,338	3,187

+ See chapter 19 for defined terms.

Compliance Statement

- 1 This report has been prepared in accordance with International Financial Reporting Standards (IFRS).

Identify other standards used	N/A
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- 2 This report, and the ⁺accounts upon which the report is based (if separate), use the same accounting policies.

- 3 This report does/~~does not~~* (*delete one*) give a true and fair view of the matters disclosed (see note 2).

- 4 This report is based on ⁺accounts to which one of the following applies.
(*Tick one*)

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

- 5 If the audit report or review by the auditor is not attached, details of any qualifications ~~are attached~~/will follow immediately they are available* (*delete one*).

- 6 The entity ~~has~~/does not have* (*delete one*) a formally constituted audit committee.

Signature : 
Name of Company Secretary: Stonely Sek

Date: 27 May 2015

⁺ See chapter 19 for defined terms.

Notes

1. **For announcement to the market** The percentage changes referred to in this section are the percentage changes calculated by comparing the current period's figures with those for the previous corresponding period. Do not show percentage changes if the change is from profit to loss or loss to profit, but still show whether the change was up or down. If changes in accounting policies or procedures have had a material effect on reported figures, do not show either directional or percentage changes in profits. Explain the reason for the omissions in the note at the end of the announcement section. Entities are encouraged to attach notes or fuller explanations of any significant changes to any of the items in page 1. The area at the end of the announcement section can be used to provide a cross reference to any such attachment.
2. **True and fair view** If this report does not give a true and fair view of a matter (for example, because compliance with an Accounting Standard is required) the entity must attach a note providing additional information and explanations to give a true and fair view.
3. **Condensed consolidated statement of financial performance**
 - Item 1.1 The definition of "revenue" and an explanation of "ordinary activities" are set out in IAS 18: Revenue.
 - Item 1.6 This item refers to the total tax attributable to the amount shown in item 1.5. Tax includes income tax and capital gains tax (if any) but excludes taxes treated as expenses from ordinary activities (eg, fringe benefits tax).
4. **Income tax** If the amount provided for income tax in this report differs (or would differ but for compensatory items) by more than 15% from the amount of income tax *prima facie* payable on the profit before tax, the entity must explain in a note the major items responsible for the difference and their amounts. The rate of tax applicable to the franking amount per dividend should be inserted in the heading for the column "Franked amount per security at % tax" for items 15.4 to 15.7.
5. **Condensed consolidated statement of financial position**

Format The format of the consolidated statement of financial position should be followed as closely as possible. However, additional items may be added if greater clarity of exposition will be achieved, provided the disclosure still meets the requirements of IAS 34: Interim Financial Reporting.
6. **Condensed consolidated statement of cash flows** For definitions of "cash" and other terms used in this report see IAS 7: Statement of Cash Flows. Entities should follow the form as closely as possible, but variations are permitted if the directors (in the case of a trust, the management company) believe that this presentation is inappropriate.
7. **Net tangible asset backing** Net tangible assets are determined by deducting from total tangible assets all claims on those assets ranking ahead of the ⁺ordinary securities (ie, all liabilities, preference shares, outside ⁺equity interests etc).
8. **Gain and loss of control over entities** The gain or loss must be disclosed if it has a material effect on the ⁺accounts. Details must include the contribution for each gain or loss that

⁺ See chapter 19 for defined terms.

increased or decreased the entity's consolidated profit (loss) from ordinary activities and extraordinary items after tax by more than 5% compared to the previous corresponding period.

9. **Rounding of figures** This report anticipates that the information required is given to the nearest \$1,000. If an entity reports exact figures, the \$A'000 headings must be amended. If an entity qualifies under ASIC Class Order 98/0100 dated 10 July 1998, it may report to the nearest million dollars, or to the nearest \$100,000, and the \$A'000 headings must be amended.
10. **Comparative figures** Comparative figures are to be presented in accordance with IAS 34 Interim Financial Reporting as appropriate and are the unadjusted figures from the latest annual or half year report as appropriate. However, if an adjustment has been made in accordance with an accounting standard or other reason or if there is a lack of comparability, a note explaining the position should be attached.
11. **Additional information** An entity may disclose additional information about any matter, and must do so if the information is material to an understanding of the reports. The information may be an expansion of the material contained in this report, or contained in a note attached to the report. The requirement under the listing rules for an entity to complete this report does not prevent the entity issuing reports more frequently.
12. **Issued and quoted securities** The issue price and amount paid up is not required in items 18.1 and 18.3 for fully paid securities.
13. **Dollars** If reporting is not in A\$, all references to \$A must be changed to the reporting currency. If reporting is not in thousands of dollars, all references to "000" must be changed to the reporting value.
14. **Discontinuing operations**
Entities must either provide a description of any significant activities or events relating to discontinuing operations equivalent to that required by IAS 34: Interim Financial Reporting, or, the details of discontinued operations they are required to disclose in their accounts in accordance with IFRS 5 Non-current assets held for sale and discontinued operations.

In any case the information may be provided as an attachment to this Appendix 4E.

15. **Format**
This form is a Word document but an entity can re-format the document into Excel or similar applications for submission to the Companies Announcements Office in ASX.

+ See chapter 19 for defined terms.