



Australia China Holdings Limited

ARBN 067 993 506

Level 11, 32 Martin Place, Sydney, NSW 2000, Australia
Email: sec@aakch.com

Company Announcement Office
Australian Stock Exchange Limited

By e-Lodgment

30th May, 2014

Dear Shareholders,

Re: 2014 Preliminary Final Report of Australia China Holdings Limited (“Group”)

We are pleased to report to you the result of our Group for the year ended 31st March, 2014.

Our auditors, Messrs. Kee & Co., are in the process of completing the audit of our Group for the year ended 31 March 2014. Subject to any adjustments that may be required by the auditors, the preliminary result of the Group for the year ended 31 March 2014 is summarized as follows:

	31/03/2014 AU\$'000	31/03/2013 AU\$'000
Revenue	3001	1,203
Profit before taxation and extraordinary items	417	320
Extraordinary Items	-	-
Profit after taxation and extraordinary items	417	320
Basic earnings per share (Aust ¢)	0.01¢	0.01 ¢

Review of Operation

For the year ended 31st March, 2014, the Group's revenue was \$3,000,582 (2013: \$1,202,773) and the Group's net profit after taxation was A\$416,813 (2013: \$320,155), which is an increase of A\$96,658 or 30.19%. The changes are due mainly to the exchange gain from appreciation of the Australia Dollar but reduced by the increase of provision for losses for guarantee provided and on advances made by a subsidiary company.



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Business Activities

Our Group's business has been in trading, investment holding, agriculture and financial advisory services. Our Group continues to hold interest in a large piece of land in Baotou region, Inner Mongolia which is only an hour flying time from Beijing, the capital of China. With the change of leaders in China, it has taken longer for the new leaders to map out new agricultural plans. Such plans have now been announced and we are hopeful that funding could be secured during the next few months for commencement of the plantation on the land held by our own subsidiary company.

Business Outlook:-

With the gradual recovery of the American and European economy as well as the increasing demand for high quality products in China, our management is hopeful that the Group will become more active in the trading and distribution areas. We are also hopeful that our land in Inner Mongolia will be better utilized. For the 2014/2015 financial year, we expect profit can be generated from the following areas:

a) Marketing and distribution

With the general improvement of living standards with people in China, there are strong needs for high quality products including health products. It gives us great opportunity to link up with major trading groups and we are working towards making such linkage.

b) Plantation

We want to fully utilize our land in Inner Mongolia and we have undertaken steps to register companies in Inner Mongolia so plantation can commence.

c) Environmental Projects

With the emphasis by the Chinese Government to improve air qualities in the major cities, especially Beijing, the capital of China, more measures will be put into effect to improve the air quality in major cities. We see this as great opportunity for



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environmental projects and are hopeful that our group can take part in providing products and services relating to such needs.

d) **New Business Development**

Our Group is considering a number of opportunities to improve the cash flow of the Group and is confident new arrangements can be made and new funding obtained to support such expansion. Shareholders will be informed of new developments.

DIVIDEND

The Directors do not propose the payment of a dividend for the year ended 31 March 2014.

ANNUAL GENERAL MEETING

The Directors propose to hold the 2014 Annual General Meeting tentatively on 30 October 2014.

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 2014

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)	Up	149.47%	to	3,001
Profit (loss) from ordinary activities after tax attributable to members (item 1.22)	Up	30.19%	to	417
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)	Up	30.19%	to	417
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			
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.				
Net profit/(Loss) for the period attributable to members				
There has been an increase of net profit of A\$96,658 due mainly to the release of provision for exchange loss on foreign currency of A\$2,514,998 provided in 2011 which is not necessary due to the recovery of the exchange rate of AUD against RMB and is reduced by provision of loss on advance of A\$600,000 and the provision of guarantee provided of A\$1,222,641.				

[†] 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>)	3,001	1,203
1.2	Expenses from ordinary activities (<i>see items 1.26 & 1.27</i>)	(2,467)	(798)
1.3	Borrowing costs	(117)	(85)
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	417	320
1.6	Income tax on ordinary activities (<i>see note 4</i>)	0	0
1.7	Profit (loss) from ordinary activities after tax	417	320
1.8	Profit (loss) from extraordinary items after tax (<i>see item 2.5</i>)	0	0
1.9	Net profit (loss)	417	320
1.10	Net profit (loss) attributable to outside ⁺ equity interests	0	0
1.11	Net profit (loss) for the period attributable to members	417	320
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

Earnings per security (EPS)		Current period	Previous corresponding Period
1.18	Basic EPS	0.012 cents	0.009 cents
1.19	Diluted EPS	0.011 cents	0.005 cents

+ 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>)	417	320
1.21	Less (plus) outside ⁺ equity interests	0	0
1.22	Profit (loss) from ordinary activities after tax, attributable to members	417	320

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	1,203
1.24	Interest revenue	0	0
1.25	Other relevant revenue	2,515	0
1.26	Details of relevant expenses		
	- Provision for losses	(1,823)	0
	- selling expenses	0	0
	- administrative expenses	(640)	(794)
	- borrowing costs	(117)	(85)
1.27	Depreciation and amortisation (included in 1.26 above), but excluding amortisation of intangibles (<i>see item 2.3</i>)	(4)	(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	1,891	1,571
	- 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>)	417	320
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	2,308	1,891

+ See chapter 19 for defined terms.

Intangible and extraordinary items

		Consolidated – current period			
		Before tax \$A'000 (a)	Related tax \$A'000 (b)	Related outside +equity interests \$A'000 (c)	Amount (after tax) attributable to members \$A'000 (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)	13	91
3.2	Consolidated profit (loss) from ordinary activities after tax attributable to members for the <i>2nd</i> half year	404	229

+ 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	52	37	25
4.2	Receivables	2,677	2,164	2,415
4.3	Investments	37	37	37
4.4	Inventories	0	0	0
4.5	Tax assets	0	0	0
4.6	Other receivables	11	638	638
4.7	Total current assets	2,777	2,876	3,115
	Non-current assets			
4.8	Other receivables	75,613	73,098	73,098
4.9	Investments (equity accounted)	0	0	0
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)	1	5	3
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	75,614	73,103	73,101
4.19	Total assets	78,391	75,979	76,216
	Current liabilities			
4.20	Payables	0	0	0
4.21	Interest bearing liabilities	0	160	173
4.22	Tax liabilities	0	0	0
4.23	Accrual & other payables	225	222	195
4.24	Due to minority shareholders	0	0	0
4.25	Total current liabilities	225	382	368
	Non-current liabilities			
4.26	Payables	1,693	1,391	1,391
4.27	Interest bearing liabilities	535	1,208	1,446
4.28	Deferred tax liabilities	0	0	0
4.29	Provisions exc. tax liabilities	1,223	0	0
4.30	Other (Due to Minority shareholders)	0	0	
4.31	Total non-current liabilities	3,451	2,599	2,837
4.32	Total liabilities	3,676	2,981	3,205
4.33	Net assets	74,715	72,998	73,011

+ See chapter 19 for defined terms.

Condensed consolidated statement of financial position (continued)

	Equity			
4.34	Capital/contributed equity	72,105	70,805	70,805
4.35	Reserves (including premium)	302	302	302
4.36	Retained profits (accumulated losses)	2,308	1,891	1,904
4.37	Equity attributable to members of the parent entity	74,715	72,998	73,011
4.38	Outside ⁺ equity interests in controlled entities	0	0	0
4.39	Total equity	74,715	72,998	73,011
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	(299)	(376)
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	(299)	(376)
	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	313	381
7.23	Net financing cash flows	313	381
7.24	Net increase (decrease) in cash held	14	5
7.25	Cash at beginning of period <i>(see Reconciliation of cash)</i>	37	31
7.26	Exchange rate adjustments to item 7.25.	1	1
7.27	Cash at end of period <i>(see Reconciliation of cash)</i>	52	37

[†] 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.)

65M share issued at A\$2cents, totally A\$1.3M.
Recovery the exchange rate of AUD against RMB A\$2.5M
Provision of claims made by a bank for guarantee provided A\$1.2M
Provision loss on advance A\$0.6M

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	52	37
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)	52	37

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)	13.9%	26.6%
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)	0.56%	0.44%

+ 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: **0.012 cents**

Diluted EPS: **0.011 cents**

NTA backing (see note 7)		Current period	Previous corresponding period
11.1	Net tangible asset backing per +ordinary security	2.07 cents	2.06 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? <i>(Preliminary final report only)</i>	N/A

Amount per security

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

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").)*

<i>Name of entity</i>	Percentage of ownership interest held at end of period or date of disposal		Contribution to net profit (loss) <i>(item 1.9)</i>	
	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	3,605,239,953	3,605,239,953	2 cents	2 cents
18.4	Changes during current period (a) Increases through issues at 28 February 2014	65,000,000	65,000,000	2cents	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)			<i>Exercise Price</i>	<i>Expiry date (if any)</i>
	Balance as at 31.3.2014	1,300,000,000	NIL	2 cents	30/12/2019
18.8	Issued during current period at 28 February 2014	1,300,000,000	NIL	2 cents	30/12/2019
18.9	Exercised during current period	0	0		
18.10	Expired during current period	3,230,709,835	3,230,709,835	2 cents	30/12/2013
18.11	Debentures (description)	0	0		
18.12	Changes during current period (a) Increases through issues (b) Decreases through securities matured, converted				

Segment reporting

+ See chapter 19 for defined terms.

	Property Investment		Trading and Others	
	Current period \$A'000	Previous corresponding period \$A'000	Current period \$A'000	Previous corresponding period \$A'000
REVENUE				
Rental income	486	1,203	0	0
Others	2,515	0	0	0
Total	3,001	1,203	0	0
RESULT				
Segment results	2,652	578	(2,118)	(173)
Finance cost	(13)	(9)	(104)	(76)
Profit/(loss) before income tax	2,639	569	(2,222)	(249)
Income tax expense	0	0	0	0
Profit/ (loss) before minority interest	2,639	569	(2,222)	(249)
Extraordinary income/expense	0	0	0	0
Profit/(loss)attributable to shareholders	2,639	569	(2,222)	(249)
(Loss)/ Gain on disposal of discontinued operations	0	0	0	0
Total profit/(loss) attributable shareholders	2,639	569	(2,222)	(249)
ASSETS				
Segment assets	78,330	75,347	61	632
LIABILITIES				
Segment liabilities	489	1,458	3,187	1,523

+ 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.

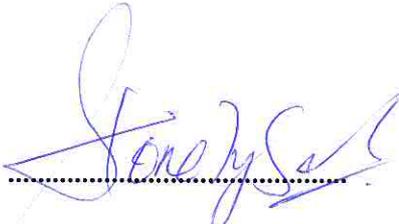
(*Tick one*)

<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: 30 May 2014

+ 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).

+ See chapter 19 for defined terms.

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 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.