

# Appendix 4C

## Report for entities admitted on the basis of commitments

Introduced 31/3/2000. Amended 30/9/2001

Name of entity

Fiducian Portfolio Services Limited

ABN

13 073 845 931

Period ended ("current period")

31 March 2014

**Consolidated statement of cash flows**

| Cash flows related to operating activities                | Current period<br>Jan – Mar 14<br>\$A'000 | Year to date<br>Jul 13 – Mar 14<br>\$A'000 |
|---|---|--|
| 1.1 Receipts from customers                               | 5,794                                     | 18,208                                     |
| 1.2 Payments for (a) staff costs                          | (2,428)                                   | (7,414)                                    |
| (b) advertising and marketing                             | (222)                                     | (726)                                      |
| (c) research and development                              |   |  |
| (d) leased assets   |   |  |
| (e) other working capital                                 | (1,966)                                   | (5,229)                                    |
| 1.3 Dividends received                                    |   |  |
| 1.4 Interest and other items of a similar nature received | 95  | 255  |
| 1.5 Interest and other costs of finance paid              |   |  |
| 1.6 Income taxes refunded/(paid)                          | (271)                                     | (986)                                      |
| 1.7 Other (provide details if material)                   |   |  |
| <b>Net operating cash flows</b>                           | <b>1,002</b>                              | <b>4,108</b>                               |

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Monthly report for entities admitted on the basis of commitments

|   |   | Current period<br>Jan – Mar 14<br>\$A'000 | Year to date<br>Jul 13 – Mar 14<br>\$A'000 |
|---|---|---|--|
| 1.8   | Net operating cash flows (carried forward)                | <b>1,002</b>                              | <b>4,108</b>                               |
| <b>Cash flows related to investing activities</b> |   |   |  |
| 1.9   | Payment for acquisition of:                               |   |  |
|   | (a) businesses  | (76)                                      | (181)                                      |
|   | (b) equity investments                                    | -   | -  |
|   | (c) Intellectual property                                 | -   | -  |
|   | (d) physical non-current assets                           | -   | -  |
|   | (e) other non-current assets                              | -   | -  |
| 1.10  | Proceeds from disposal of:                                |   |  |
|   | (a) businesses (item 5)                                   | -   | -  |
|   | (b) equity investments                                    | -   | -  |
|   | (c) intellectual property                                 | -   | -  |
|   | (d) physical non-current assets                           | -   | -  |
|   | (e) other non-current assets                              | -   | -  |
| 1.11  | Loans to other entities                                   | 28  | 30   |
| 1.12  | Loans repaid by other entities                            | 24  | 52   |
| 1.13  | Other (distributions from investments)                    | -   | 31   |
|   | <b>Net investing cash flows</b>                           | <b>(24)</b>                               | <b>(68)</b>                                |
| 1.14  | <b>Total operating and investing cash flows</b>           | <b>978</b>                                | <b>4,040</b>                               |
| <b>Cash flows related to financing activities</b> |   |   |  |
| 1.15  | Proceeds from issues of shares, options, etc.             |   |  |
| 1.16  | Proceeds from sale of forfeited shares and share buy back | (246)                                     | (879)                                      |
| 1.17  | Proceeds from borrowings                                  |   |  |
| 1.18  | Repayment of borrowings                                   |   |  |
| 1.19  | Dividends paid  | (1,265)                                   | (2,396)                                    |
| 1.20  | Other (see Note 2.1)                                      |   |  |
|   | <b>Net financing cash flows</b>                           | <b>(1,511)</b>                            | <b>(3,275)</b>                             |
|   | <b>Net (decrease) increase in cash held</b>               | <b>(533)</b>                              | <b>765</b>                                 |
| 1.21  | Cash at beginning of period/year to date                  | 10,737                                    | 9,439                                      |
| 1.22  | Exchange rate adjustments to item 1.20                    | -   |  |
| 1.23  | <b>Cash at end of the period</b>                          | <b>10,204</b>                             | <b>10,204</b>                              |

+ See chapter 19 for defined terms.

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**Payments to directors of the entity and associates of the directors****Payments to related entities of the entity and associates of the related entities**

|      |  | Current period<br>Jan – Mar 14<br>\$A'000 |
|------|--|---|
| 1.24 | Aggregate amount of payments to the parties included in item 1.2   | 216                                       |
| 1.25 | Aggregate amount of loans to the parties included in item 1.11   | -   |
| 1.26 | Explanation necessary for an understanding of the transactions   |   |
|      | Item 1.11 Includes loans made to eligible franchisees and associated entities for expansion of their financial planning businesses and growing distribution.<br>Item 1.12 Includes repayments of principal on the business development loans. (Interest is included in item 1.4) |   |

**Non-cash financing and investing activities**

- 2.1 Details of financing and investing transactions which have had a material effect on consolidated assets and liabilities but did not involve cash flows

|     |
|-----|
| N/A |
|-----|

- 2.2 Details of outlays made by other entities to establish or increase their share in businesses in which the reporting entity has an interest

|     |
|-----|
| N/A |
|-----|

**Financing facilities available**

*Add notes as necessary for an understanding of the position. (See AASB 1026 paragraph 12.2).*

|     |                             | Amount available<br>\$A'000 | Amount used<br>\$A'000 |
|-----|-----------------------------|-----------------------------|------------------------|
| 3.1 | Loan facilities             | N/A                         | N/A                    |
| 3.2 | Credit standby arrangements | N/A                         | N/A                    |

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### Monthly report for entities admitted on the basis of commitments

#### Reconciliation of cash

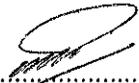
| Reconciliation of cash at the end of the period (as shown in the consolidated statement of cash flows) to the related items in the accounts is as follows. | Current period    | Previous period   |
|--|-------------------|-------------------|
|  | Mar 14<br>\$A'000 | Dec 13<br>\$A'000 |
| 4.1 Cash on hand and at bank   | 3,944             | 5,484             |
| 4.2 Deposits at call   | 6,260             | 5,253             |
| 4.3 Bank overdraft   | -                 | -                 |
| 4.4 Other (provide details)  | -                 | -                 |
| <b>Total: cash at end of period (item 1.22)</b>  | <b>10,204</b>     | <b>10,737</b>     |

#### Acquisitions and disposals of business entities

|   | Current period<br>Acquisitions<br>(Item 1.9(a))<br>\$A'000 | Current period<br>Disposals<br>(Item 1.10(a))<br>\$A'000 |
|---|--|--|
| 5.1 Name of entity                            | EA Financial Services                                      | N/A  |
| 5.2 Place of incorporation or registration    | N/A  | N/A  |
| 5.3 Consideration for acquisition or disposal | 76   | N/A  |
| 5.4 Total net assets                          | 76   | N/A  |
| 5.5 Nature of business                        | Financial Planning   | N/A  |

#### Compliance statement

- 1 This statement has been prepared under accounting policies which comply with accounting standards as defined in the Corporations Act (except to the extent that information is not required because of note 2) or other standards acceptable to ASX.
- 2 This statement does ~~not~~\* (~~delete one~~) give a true and fair view of the matters disclosed.

Sign here: .......... Date: ....2 May 2014.....  
(Director/Company secretary)

Print name: .....INDY SINGH.....

+ See chapter 19 for defined terms.

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## Notes

1. The periodic report provides a basis for informing the market how the entity's activities have been financed for the past period and the effect on its cash position. An entity wanting to disclose additional information is encouraged to do so, in a note or notes attached to this report.
2. The definitions in, and provisions of, *AASB 1026: Statement of Cash Flows* apply to this report except for the paragraphs of the Standard set out below.
  - 6.2 - reconciliation of cash flows arising from operating activities to operating profit or loss
  - 9.2 - itemised disclosure relating to acquisitions
  - 9.4 - itemised disclosure relating to disposals
  - 12.1(a) - policy for classification of cash items
  - 12.3 - disclosure of restrictions on use of cash
  - 13.1 - comparative information
3. **Accounting Standards.** ASX will accept, for example, the use of International Accounting Standards for foreign entities. If the standards used do not address a topic, the Australian standard on that topic (if any) must be complied with.