



# MEMO

To: Board of Directors  
 From: Company Secretary  
 Subject: **ANNUAL & HALF-YEAR REPORTING TIMETABLE**

## PUBLIC COMPANY

All public companies must prepare and have audited at least annually a set of financial statements, provide them to shareholders, and hold an Annual General Meeting.

Some companies also have half-yearly financial reporting requirements.

However, the degree of reporting and the time-frames can vary, depending on the specific type of company and whether or not it is listed on a stock exchange (ie, Australian Stock Exchange or National Stock Exchange), as set out below:

### Annual Reporting

ITEM	ACTION	STOCK EXCHANGE LISTED COMPANY	UNLISTED DISCLOSING ENTITY	OTHER PUBLIC COMPANY	REFERENCE
Preliminary Final Report (Appendix 4E)	Lodge with ASX/NSX	Within 2 months			L/R 4.3B (excludes mining exploration companies)
Financial Report	Lodge with ASIC		Within 3 months	Within 4 months	CA sec.319
	Lodge with ASX/NSX	Within 3 months			L/R 4.5 (includes mining exploration companies)
Annual Report	Send to shareholders	Within 4 months BUT at least 21 days before AGM	Within 4 months BUT at least 21 days before AGM	Within 4 months BUT at least 21 days before AGM	CA sec.314 & 315
	Lodge with ASX/NSX	When sent to shareholders			L/R 4.7
	Lodge with ASIC		When sent to shareholders		CA sec.675



Annual General Meeting	Send notice to shareholders	At least <b>28</b> days before AGM	At least <b>21</b> days before AGM	At least <b>21</b> days before AGM	CA sec.249H & 249HA
	Lodge notice with ASX/NSX	When sent to shareholders			L/R 15.2
	Lodge notice with ASIC		When sent to shareholders		CA sec.675
	Hold meeting	Within <b>5</b> months	Within <b>5</b> months	Within <b>5</b> months	CA sec.250N

### Half-yearly Reporting

ITEM	ACTION	STOCK EXCHANGE LISTED COMPANY	UNLISTED DISCLOSING ENTITY	OTHER PUBLIC COMPANY	REFERENCE
Half-year Report (Appendix 4D)	Lodge with ASX/NSX	Within <b>2</b> months			L/R 4.2B (excludes mining exploration companies)
Financial Report	Lodge with ASX/NSX	Within <b>75</b> days			L/R 4.2B (only mining exploration companies)
	Lodge with ASIC		Within <b>75</b> days		CA sec.320

#### Notes:

(a) stock exchange listed companies do not have to lodge any financial reports with ASIC that they have lodged with a stock exchange in Australia under Class Order 98/104 (ASX), CO 06/6 (NSX) & RG 28, provided such reports are lodged with the stock exchange within the Corporations Act timeframes; otherwise they must separately lodge with ASIC

(b) Listing Rule references are ASX



## PROPRIETARY COMPANY

Most proprietary companies have no statutory reporting requirements.

Only 'large proprietary' and 'foreign-owned' companies have explicit reporting obligations – and they are only annual, not half-year – although some 'small proprietary' companies may in some circumstances also have annual reporting requirements imposed by shareholders, see below:

ITEM	ACTION	LARGE PROPRIETARY COMPANY <sup>1</sup>	FOREIGN COMPANY <sup>2</sup>	SMALL PROPRIETARY COMPANY <sup>3</sup>	REFERENCE
Financial Report	Lodge with ASIC	Within 4 months	Within 4 months		CA sec.319
	Send to shareholders	Within 4 months	Within 4 months	Within 2 months of request & within 4 months	CA sec.314 & 315

<sup>1</sup> A 'large proprietary' company is defined (sec.45A) as one with any 2 of revenue of \$25m or greater, assets of \$12.5m or greater, employs 50 or more

<sup>2</sup> A 'foreign' company is one which is owned or controlled by a foreign company *and is not otherwise consolidated into financial statements lodged with ASIC by a registered foreign company* – sec.292

<sup>3</sup> A 'small proprietary' company' is one which is not a 'large proprietary' company and its reporting requirement is *only if requested by shareholders with at least 5% of the company's shares* – sec.293

Note: all above lodgment deadlines relate to the time period after financial/half-year end

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### DISCLAIMER

*The comments in this memo reflect some commercial aspects and observations on the matter experienced or observed by the writer in practice as he understands them. The information is given as a guide only and does not represent a definitive or legal view of any of the issues raised, covered or referred to and the reader is urged to seek his own professional advice on all aspects of, or pertaining to, this and any related matter.*