

Periodic Disclosure

Practice Note 9

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The purpose of this Practice Note

The National Stock Exchange of Australia Limited (NSX) maintains investor confidence in the integrity of its markets by regulating the conduct of the Exchange and monitoring market activity for any irregularities. Issuers are required to report disclosures for various rules stated in the NSX Listing Rules. By regularly reporting this information to the NSX, existing and potential investors can remain informed about the Issuer's activities.

Please note that the disclosures listed herein are not exclusive. Issuers should refer to the Listing Rules for a complete list of their obligations and seek advice from their Nominated Adviser or NSX.

The main points

1. Definitions
 2. Required Disclosures
 3. Half Year Financial Reports
 4. Quarterly Cashflow and Activity Reports
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Related materials

- NSX Listing Rules
 - NSX Operating Rule Definitions
 - NSX Business Rules
 - Corporations Act 2001 (Cth)
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Guidance

The NSX issues practice notes to promote commercial certainty, reduce costs to business and assist market participants, and we are available to discuss any questions you have in relation to a practice note.

NSX may replace practice notes at any time. Issuers should contact NSX to ensure that they have the latest version of a practice note. As a practice note is only a guide to NSX practice, Issuers are advised to contact NSX to discuss their particular circumstances and the application of the listing rules. NSX cannot give legal advice to Issuers and recommends that they consider taking advice from a qualified professional person.

Section 1 – Definitions

1. **Act** means the Corporations Act 2001, as amended.
2. **ASIC** means the Australian Securities and Investments Commission
3. **Day(s)** means a calendar day including Saturday & Sunday and public holidays.
4. **Exchange means the National Stock Exchange of Australia Limited (NSX)**
5. **Non-Business Days** means a Saturday, Sunday, New Year's Day, Good Friday, Easter Monday, Christmas Day, Boxing Day; and any other day which the Exchange shall declare and publish is not a business day¹.
6. **Member(s)** means, in relation to an Issuer, a member in accordance with Section 231 of the Act or in relation to a managed investment scheme, a member in accordance with Section 601ED of the Act
7. **Official List** means the list of issuers maintained by the Exchange in accordance with NSX Listing Rule 2.11
8. **Security Holder(s)** means the Person or Persons in whose name or names a particular Security is registered on the Share Register

Section 2 – Required Disclosures

1. Over and above what is required in the NSX Listing Rules, the NSX requires that disclosures made to either security holders² or to ASIC must also be made to NSX via the Company Announcements system. By regularly reporting this information to the NSX, existing and potential security holders can remain informed about the Issuer's activities.
2. Chapter 6 of Sections IIA, IIB and IIC respectively cover the Issuer's continuing obligations as an Issuer under the Listing Rules. Where appropriate, these guidelines have been supplemented with cross references to Issuer obligations under the Act. It is a requirement of listing that Issuers remain compliant with the Corporations Act as well as the NSX Listing Rules. Thus, where the Corporations Act requires lodgement of documents with ASIC, they must also be lodged with NSX.
3. All Issuers on NSX are considered disclosing Issuers for the purpose of reporting under the Corporations Act.

¹ Refer to Practice Note 2: Trading Business & Settlement Day Calendar, as published each year.

² There may be some exemptions to disclosures that operate in a closed market where those disclosures to the closed market security holder base may be subject to company confidentiality restrictions and would not normally be required to be lodged on a market operator platform as part of continuous disclosure obligations.



Section 3 – Half Year Financial Reports

NSX Listing Rules	Section 2A, 6.10 Section 2B, 6.8 Section 2C, 6.10
Corporations Act	s320
Obligation	<p>No later than 75 days after the end of the half year accounting period, the Issuer must send an electronic copy of its six monthly accounts containing at least the information specified in Appendix 3 and any half yearly financial statements it is required to give to the ASIC under the Corporations Act or provide to the equivalent regulatory authority under the law of the place in which the Issuer is incorporated, to the Exchange, for dissemination by the Exchange as soon as these are available.</p> <p>NSX will accept statutory Half Year reports where that report also includes the information required by Appendix 3.</p>
Timetable for Reporting	Within 75 Days after reporting period
Form to use	Half / Prelim Section 2A; or Half / Prelim Section 2B; or Half / Prelim Section 2C
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time will have their securities placed into a Trading Halt in accordance with the rules. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities will be moved from a Trading Halt to Suspension from trading. Continued failure to provide the information may result in disciplinary action and/or action may be taken to delisting of the Issuer and its securities from the Official List.</p>
Related Rules	Not Applicable
Price Sensitive	Yes



Section 4 – Quarterly Cashflow and Activity Reports

NSX Listing Rules	Section 2A, 6.56 Section 2B, 6.35 Section 2C, 6.52
Corporations Act	N/A
Obligation	<p>As soon as practicable, but no later than the last day of the month after the end of the quarterly period, the Issuer shall deliver a quarterly cashflow and activities report, and provide electronic copies for dissemination by the Exchange.</p> <p>Required by an Issuer if Reports are imposed by the Exchange as a condition of quotation.</p>
Timetable for Reporting	On or before the last day of the month after the end of the quarterly period
Form to use	Quarterly Cashflow Report Activities Report on Issuer Letterhead
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time will be placed in a Trading Halt in accordance with the rules. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer will be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.</p>
Related Rules	Not Applicable
Price Sensitive	Yes



Section 5 – Preliminary Financial Reports

NSX Listing Rules	<p>Section 2A, 6.11, 6.12</p> <p>Section 2B, 6.9</p> <p>Section 2C, 6.11</p>
Corporations Act	N/A
Obligation	<p>As soon as reasonably practicable after approval by or on behalf of the board, but no later than 75 days after the end of the full year accounting period, the Issuer shall deliver a preliminary announcement of the results for the full financial year to the Exchange, and provide an electronic copy for dissemination by the Exchange.</p> <p>The Preliminary Final report is not required if the Issuer lodges the full statutory financial statements and the additional information required by the Exchange (LR 6.9) before the due date for the Preliminary Final Report.</p>
Timetable for Reporting	Within 75 Days after the end of the reporting period
Form to use	<p>Half / Prelim Section 2A; or</p> <p>Half / Prelim Section 2B; or</p> <p>Half / Prelim Section 2C</p>
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time will have their securities be placed into a Trading Halt in accordance with the rules. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities will be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p> <p>There is no penalty if an Issuer has lodged their full statutory financial statements and the additional information required by the Exchange (LR 6.9) before the due date for the Preliminary Final Report.</p>
Related Rules	Not applicable
Price Sensitive	Yes



Section 6 – Annual Reports Lodged with NSX

NSX Listing Rules	Section 2A, Rule 6.8 Section 2B, 6.6 Section 2C, 6.8
Corporations Act	s292(1)(a) s319
Obligation	<p>The Issuer must provide an electronic copy of its annual statutory accounts (s319) (or full annual report to security holders) to the Exchange, for dissemination by the Exchange, as soon as the annual accounts are available but no later than the timetable required by the Corporations Act and these rules.</p> <p>The NSX does require additional information as part of the reporting requirement (LR 6.9).</p> <p>The Corporations Act does require additional information (for example s298, s299 s300, s300A, Regulations 2M.3.03) to be included in the reports. The NSX periodically reviews annual reports to determine if this information is reported. Companies not reporting the information will be asked to submit an addendum to the report on to the Company Announcements system.</p>
Timetable for Reporting	<p>Corporations Act s319(3)(a) lodgement with NSX and ASIC – 3 months after balance date.</p> <p>NSX has dual lodgement relief with ASIC.</p> <p>Annual reports must be sent to security holders as soon as reports are available, following the timetable in s315 of either 21 days before AGM or 4 months after reporting period, whichever is the earlier.</p>
Form to use	<p>Statutory Financial accounts, as required by the Act.</p> <p>Subsequent annual reports sent to security holders in addition to the statutory report must also be lodged with NSX as soon as it is sent to security holders (refer to LR 6.24 below).</p>
Penalty for Failure to Lodge	<p>All Issuers are disclosing Issuers.</p> <p>Issuers that fail to lodge on time will be placed in a Trading Halt in accordance with the rules. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>Pursuant to NSX’s dual lodgement relief with ASIC, Issuers that do not lodge statutory accounts on time will be referred to ASIC and lose their dual lodgement relief status. In this case, Issuers will be required to lodge the report with NSX and also must lodge with ASIC separately using ASIC 388.</p> <p>If the Issuer is unable to lodge the required information, the Issuer will be suspended from trading and action may be taken to delist the Issuer and its securities from</p>



	the Official List.
Related Rules	<p>Section 2A, 6.9 Information to Accompany Annual Accounts</p> <p>Section 2B, 6.7 Information to Accompany Annual Accounts</p> <p>Section 2C, 6.9 Information to Accompany Annual Accounts</p> <p>Section 2A 6.24 Notification that security holders have been sent Annual Accounts</p> <p>Section 2A 6.21 Notification that security holders have been sent Annual Accounts</p> <p>Section 2C 6.25 Notification that security holders have been sent Annual Accounts</p>
Price Sensitive	Yes



Section 7 – Notice to Security holders that Accounts have been dispatched

NSX Listing Rules	Section 2A, 6.24 Section 2B, 6.21 Section 2C, 6.25
Corporations Act	s315
Obligation	<p>The Issuer shall provide an annual account (Annual report to security holders) to each holder of listed securities the earlier of:</p> <ul style="list-style-type: none">a) 21 Days before the next AGM after the end of the financial year; orb) 4 months after the end of the financial year. <p>The annual accounts must comply with the relevant guidelines issued by the Exchange from time to time.</p> <p>This Rule does not apply if the Issuer is entitled not to send financial statements to that holder or is entitled to send a substitute report to the holder and sends such report. The rule is also satisfied if the Issuer sends an electronic copy of the report to a link to the report for download.</p>
Timetable for Reporting	As per Corporations Act lodgement of Annual Accounts
Form to use	The Annual Accounts to Security holders lodged as an announcement. If this document is lodged before the due date for the Preliminary Final Accounts is lodged then the Preliminary Final Accounts rule is satisfied. The report must include the additional information required by the Exchange (LR 6.9) and the Corporations Act.
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer may be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.</p>
Related Rules	Section 2A 6.8, 6.9 Section 2B 6.6, Section 2C 6.8
Price Sensitive	No



Section 8 – Dividends or Income Distribution

NSX Listing Rules	Section 2A, 6.22 Section 2B, 6.13 Section 2C, 6.23
Corporations Act	Not applicable
Obligation	Any decision by an Issuer to declare, recommend or pay any dividend, or to make any other distribution on its listed securities, and the rate and amount thereof, must be made and reported to the Exchange, for dissemination by the Exchange, at least seven (7) business days prior to the record date for that distribution.
Timetable for Reporting	7 Business Days prior to record date
Form to use	Letter lodged with the Exchange containing the information required by the Exchange
Penalty for Failure to Lodge	Issuers that fail to lodge on time may be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer may be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.
Related Rules	Not applicable
Price Sensitive	Yes



Section 9 – Allotments

NSX Listing Rules	Section 2A, 6.18 Section 2C, 6.20
Corporations Act	Not applicable
Obligation	The Issuer shall inform the Exchange, for dissemination by the Exchange, of the basis of allotment of securities and, if applicable, of the basis of any acceptance of excess applications, as soon as possible, but in any event, not later than the morning of the next business day after the allotment of securities.
Timetable for Reporting	Next Business Day
Form to use	Additional Quotation of Securities Form
Penalty for Failure to Lodge	Issuers that fail to lodge on time may be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer may be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.
Related Rules	Not applicable
Price Sensitive	Yes



Section 10 – Initial, Changes and Final Directors’ Interests Notices

NSX Listing Rules	None
Corporations Act	s205G
Obligation	It is a requirement under section 205G of the Corporations Act for Issuers to report Director’s Interests within 14 days of either listing and whenever there is a change to Director’s Interests.
Timetable for Reporting	14 Days after listing and within 14 days of a change.
Form to use	Initial/Final Director’s Interests Notice – to be used when a director becomes a director or on first listing of the Issuer, and also when a director ceases to be a director. Change of Director’s Interests – to be used whenever there is a change in director Interests.
Penalty for Failure to Lodge	Issuers that fail to lodge on time may be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer may be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.
Related Rules	Director declarations: Section 2A, 6.17(2) Section 2B, 6.15(2) Section 2C, 6.17(11)
Price Sensitive	No



Section 11 – Initial, Changes & Ceasing to be Substantial Security Holder Notices

NSX Listing Rules	Not applicable
Corporations Act	s671B
Obligation	It is a requirement under the Corporations Act to lodge for substantial security holders to lodge substantial security holder notices for any person that holds 5% ² or more of the issued capital of an Issuer to the NSX.
Timetable for Reporting	2 business days; or By 9.30 am of the next business day of the relevant financial market after they become aware of the information in the case where a takeover bid is operation.
Form to use	ASIC Form 603 – Initial Substantial Security holders Notice ASIC Form 604 – Change of interests of substantial holder Form 605 – Ceasing to be a Substantial Shareholder
Penalty for Failure to Lodge	The obligation is on the substantial security holder to lodge the required information with the Issuer. Issuers that fail to lodge on time will be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. Once the Issuer has received the information the Issuer is to lodge the information with the NSX..
Related Rules	Not applicable
Price Sensitive	No

² A person holding 5% or more of the issued capital of an Issuer is considered a substantial holder.



Section 12 – New Director Declaration

NSX Listing Rules	Section 2A, 6.17(2) Section 2B, 6.15(2) Section 2C, 6.17(11)
Corporations Act	Not applicable
Obligation	New ³ directors of the Issuer must each sign a director's declaration, which is the same as that signed by the original directors when the Issuer was listed. This obligation is a good fame and character obligation for the incoming director(s) of the Issuer.
Timetable for Reporting	As soon as practicable after change occurs.
Form to use	Directors Declaration – 2A; or Directors Declaration – 2B; or Directors Declaration – 2C., as appropriate
Penalty for Failure to Lodge	Issuers that fail to lodge on time may be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer may be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.
Related Rules	Not applicable
Price Sensitive	Yes

³ Refer to section 10 for documents to lodge when a director ceases to be a director. That is final director interest notice



Section 13 – Quotation of Additional Securities

NSX Listing Rules	Section 2A, 6.18, 6.52 Section 2C, 6.20
Corporations Act	Not applicable
Obligation	Securities which are issued via a placement or allotted by other means or that have been released from escrow are not automatically admitted for quotation. Application must be made for quotation of additional securities and the appropriate fee paid.
Timetable for Reporting	As soon as practicable after allotment of securities
Form to use	Application for quotation of Additional Securities.
Penalty for Failure to Lodge	Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List
Related Rules	Section 2A, 6.3 Section 2B, 6.3 Section 2C, 6.3
Price Sensitive	No



Section 14 – Closure of Books

NSX Listing Rules	Section 2A, 6.6 Section 2C, 6.7
Corporations Act	Not applicable
Obligation	The Issuer shall send the Exchange electronic notice of any closure of its register of members at least ten (10) business days before the closure
Timetable for Reporting	10 Business Days before closure
Form to use	Issuer letterhead
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List</p>
Related Rules	Not applicable
Price Sensitive	No



Section 15 – Notice of Annual General Meeting

NSX Listing Rules	Section 2A, 6.7
Corporations Act	s249H s249HA s249J
Obligation	<p>The Issuer shall give members at least the number of days specified in the Corporations Act notice of any general meeting.</p> <p>The Issuer must send a copy of the notice of meeting to the Exchange for dissemination by the Exchange.</p>
Timetable for Reporting	<p>As soon as the Notice of Meeting is sent to security holders the notice must be lodged with NSX along with any supporting documents. Corporations Act s250N requires an Issuer to hold its AGM within 5 months after the end of its financial year.</p>
Form to use	Issuer letterhead and related documents
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List</p>
Related Rules	Not applicable
Price Sensitive	No



Section 16 – After Board Meetings

NSX Listing Rules	<p>Section 2A, 6.16</p> <p>Section 2B, 6.11</p> <p>Section 2C, 6.16</p>
Corporations Act	Not applicable
Obligation	<p>The Issuer shall inform the Exchange without delay, for dissemination by the Exchange, of any decision made in regard to any of the following:</p> <ul style="list-style-type: none"> a) any decision to declare, recommend or pay any dividend or to make any other distribution on its listed securities and the rate and amount thereof; b) any proposed new issue of debt securities and in particular any guarantee or security in respect thereof; c) any decision not to declare, recommend or pay any dividend which would otherwise have been expected to have been declared, recommended or paid in due course; d) any proposed change in the capital structure; or e) any decision to change the general character or nature of the business of the Issuer or group.
Timetable for Reporting	NSX Listing Rules, Continuous Disclosure LR 6.4 & 6.5
Form to use	Issuer letterhead
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p>
Related Rules	Not applicable
Price Sensitive	Yes



Section 17 – Other Changes

NSX Listing Rules	<p>Section 2A, 6.13, 6.17</p> <p>Section 2B, 6.15</p> <p>Section 2C, 6.13, 6.17</p>
Corporations Act	Not applicable
Obligation	<p>The Issuer must, without delay, deliver to the Exchange an announcement, for dissemination by the Exchange, for the following matters:</p> <ul style="list-style-type: none"> a) Takeovers; b) Share Buy Backs; c) Capital reorganization; d) Voiding of Underwriters Obligations; e) A proposed alteration to the Issuer’s constitution; f) Changes to Board of Directors; g) Change in the rights attaching to any class of listed securities and to any shares into which any listed debt securities are convertible or exchangeable; h) Changes to secretary, auditors or registered address; i) Change of the place where a register of its securities is kept; and j) Any other matter as decided by the NSX Board.
Timetable for Reporting	As per Corporations Act and NSX Listing Rules
Form to use	Issuer letterhead and related documents
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer’s securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p>
Related Rules	Not applicable
Price Sensitive	Yes



Section 18 – Winding-up and Liquidation

NSX Listing Rules	<p>Section 2A, 6.19</p> <p>Section 2B, 6.18</p> <p>Section 2C, 6.18A, 6.19</p>
Corporations Act	Not applicable
Obligation	<p>The Issuer shall inform the Exchange without delay, for dissemination by the Exchange, on the happening of any of the following events as soon as the same shall come to the attention of the Issuer:</p> <ol style="list-style-type: none"> a) the presentation of any winding-up petition, or equivalent application in the country of incorporation or other establishment, or the making of any winding-up order or the appointment of a provisional liquidator in respect of the Issuer, its Issuer or any major subsidiary; b) the passing of any resolution by the Issuer, its holding corporation or any major subsidiary that it be wound-up by way of members' or creditors' voluntary winding-up; c) the appointment of an administrator or receiver of the Issuer, its holding Issuer or any major subsidiary; d) the entry into possession of or the sale by any mortgagee of a portion of the Issuer's assets which, in aggregate value, represents an amount in excess of twenty percent (20%) of the book value of the net assets of the group; or e) the making of any judgement, declaration or order by any court or tribunal of competent jurisdiction whether on appeal or at first instance, which may adversely affect the Issuer's enjoyment of any portion of its assets which in aggregate value represents an amount in excess of twenty percent (20%) of the book value of the net assets of the group.
Timetable for Reporting	As soon as practicable after change occurs.
Form to use	Issuer letterhead and related documents. Documents may also come from appointed administrators.
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the</p>



	information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.
Related Rules	Not applicable
Price Sensitive	Yes

Section 19 – Minimum Required Security Holders

NSX Listing Rules	<p>Section 2A, 6.20, 6.21</p> <p>Section 2B, 6.19, 6.20</p> <p>Section 2C, 6.21, 6.22</p>
Corporations Act	Not applicable
Obligation	The Issuer shall inform the Exchange without delay if it becomes aware that the number of listed securities which are in the hands of the public has fallen below the relevant required minimum percentage or the number of holders of securities has fallen below the prescribed minimum (see Rule 3.9).
Timetable for Reporting	NSX Listing Rules
Form to use	Issuer letterhead
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer’s securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p>
Related Rules	<p>6.21 Take steps to increase number of security holders</p> <p>3.9 Requirements for listing minimum security holder spread.</p>
Price Sensitive	No



Section 20 – Notices to Security Holders

NSX Listing Rules	Section 2A, 6.33, 6.34, 6.49 Section 2B, 6.22, 6.23 Section 2C, 6.33,6.34
Corporations Act	s249J
Obligation	The Issuer shall provide the Exchange with an electronic copy, for dissemination by the Exchange of every circular sent to holders of the Issuer’s listed securities, at the same time as they are issued to those holders.
Timetable for Reporting	NSX Listing Rules
Form to use	Issuer letterhead and associated documents.
Penalty for Failure to Lodge	Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer’s securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.
Related Rules	6.34 Notices of changes in activities 6.49 Notice of meeting
Price Sensitive	No



Section 21 – Significant Transactions

NSX Listing Rules	Section 2A, 6.41, 6.42 Section 2B, 6.12 Section 2C, 6.42, 6.43
Corporations Act	Not applicable
Obligation	The Issuer shall provide full details to the Exchange, as soon as practicable, of any proposed significant change to the nature or scale of its activities. The Issuer must do any of the following if required by the Exchange: <ul style="list-style-type: none">a) provide additional information to the Exchange;b) obtain the approval of members for the change; orc) meet the requirements of Chapter 4 as if applying for a listing.
Timetable for Reporting	As per Corporations Act and NSX Listing Rules
Form to use	Issuer letterhead and related documents
Penalty for Failure to Lodge	Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information. If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.
Related Rules	Section 2A 6.43 Dealing with assets Section 2C 6.44, 6.45 Dealing with assets
Price Sensitive	Yes



Section 22 – Disclosure of Proxy Voting

NSX Listing Rules	Not applicable
Corporations Act	s251AA
Obligation	Disclosure and reporting of proxy votes to Market Operator. Information required by s251AA(1) is to be disclosed to the NSX.
Timetable for Reporting	Corporations Act s251AA(2)
Form to use	Issuer letterhead
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p>
Related Rules	Not applicable
Price Sensitive	No



Section 23 – Issuer to Disclose Information Filed Overseas

NSX Listing Rules	Not applicable
Corporations Act	s323DA
Obligation	Must disclose, by the next business day, information required to be disclosed to another Approved Exchange.
Timetable for Reporting	Next business day
Form to use	Issuer letterhead and related documents
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer's securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p>
Related Rules	Not applicable
Price Sensitive	Yes



Section 24 – Other Disclosable Events

NSX Listing Rules	<p>Section 2A, 6.13, 6.15, 6.44</p> <p>Section 2B, 6.14, 6.15, 6.16</p> <p>Section 2C, 6.13, 6.15, 6.44</p>
Corporations Act	Not applicable
Obligation	<p>The Issuer shall inform the Exchange without delay, for dissemination by the Exchange, of any repurchase, buy-back, cancellation or redemption by the Issuer or any child entity, of its listed securities or if any person acquires or ceases to have a substantial shareholding of the Issuer’s shares, so far as the directors are aware and the Issuer shall obtain the approval of members of the Issuer by special resolution for any issue of equity securities to a related party or a person nominated by the Exchange, unless the person receives the securities under:</p> <ul style="list-style-type: none"> a) a pro-rata issue; b) an underwriting agreement in relation to a pro-rata issue and the terms of the underwriting were included in offer documents sent to the holders of securities; c) a dividend or distribution plan and, in the case of a plan established before the Issuer was listed, the plan’s terms disclosed in the disclosure document or the plan was established after the Issuer was listed, the plan’s terms were approved by the members of the Issuer; d) an employee incentive scheme; or e) a takeover offer which was required to comply with Part 6.3 Division 1 of the Corporations Act or a scheme under section 411.
Timetable for Reporting	As per Corporations Act and NSX Listing Rules
Form to use	Issuer letterhead and associated documents
Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may have their securities be placed into a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer’s securities may be moved from a Trading Halt to Suspension. Continued failure to provide the information may result in disciplinary action and/or delisting of the Issuer and its securities from the Official List.</p>
Related Rules	Not applicable



Price Sensitive	No
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Section 25 – Additional Obligations

NSX Listing Rules	Section 2A, 6.56, Section 2B, 6.35 Section 2C, 6.52
Corporations Act	Not applicable
Obligation	The Exchange shall be entitled to require the publication of further information by, and impose additional continuing obligations on, the Issuer where it considers that circumstances so justify, but will allow representations by the Issuer before imposing any additional obligations on it which are not imposed on listed Issuers generally.
Timetable for Reporting	As per the conditions imposed by the Exchange ⁴ . Typical reporting conditions that may be imposed are as follows: a) Issuers ⁵ that have a condition to lodge Net tangible asset reports, reporting will be on a monthly or quarterly or such other frequency basis with reports to be lodged on or before the last day of the period after the reporting period. b) Issuers that have a condition to lodge Monthly or Quarterly Activities reports, reporting will be on a monthly basis with reports to be lodged on or before the last day of the month after the reporting period. c) Issuers that have a condition to lodge Monthly or Quarterly Cash Flow reports, reporting will be on a monthly basis with reports to be lodged on or before the last day of the period after the reporting period.
Form to use	Issuer letterhead and associated documents.

⁶ Conditions may be imposed by the Exchange at the time of listing or after the Issuers has been admitted and the Exchange requires that the Issuer commit to additional disclosure. Once a condition is imposed the condition will not be removed until the circumstances of the condition is no longer applicable, and the Exchange agrees to the removal of the condition.

⁷ Typically Listed Investment Companies (LICs) or Listed Investment Trusts (LITs) will be required to lodge monthly net tangible asset or Net asset value reports. Other Issuers may be required to report this information if it is appropriate to the nature of their business.



Penalty for Failure to Lodge	<p>Issuers that fail to lodge on time may be placed in a Trading Halt. The Trading Halt will continue until such time as the Issuer lodges the required information.</p> <p>If the Issuer is unable to lodge the required information, the Issuer may be suspended from trading and action may be taken to delist the Issuer and its securities from the Official List.</p>
Related Rules	Not applicable
Price Sensitive	No

Section 26 – Timetable for Financial Reporting

Balance Date	Half Yearly 75 days (s320)	Preliminary Reports 75 days	Annual Reports 3 months (s319)	Reporting to members 4 months (s315)	Hold AGM 5 months (s250N)
31 March	14 December	14 June	30 June	31 July	31 August
30 April	14 January	14 July	31 July	31 August	30 September
30 June	16 March #	13 September	30 September	31 October	30 November
31 July	16 April	14 October	31 October	30 November	31 December
30 September	14 June	14 December	31 December	31 January	28 February
30 November	14 August	13 February	28 February	31 March	30 April
31 December	13 September	16 March #	31 March	30 April	31 May

Where a day falls on a weekend or public holiday (non-business day), reports should be lodged the first business day before the due date.

Leap years will move the March reporting dates to 15 March.

Section 27 – ASIC Dual Lodgement Relief for Financial Reporting

1. Please note that NSX has applied for and obtained dual lodgement relief from ASIC. This relief only relates to annual and half yearly financial reports. That is, those reports that are lodged with ASIC using an ASIC 388 form. When an Issuer lodges a half year report or annual report with NSX, they do not need to also lodge the report with ASIC at the same time. However, to maintain this relief, Issuers must lodge their reports by 5pm of the day that the report is due (please see the financial reporting table above in Section 26).
2. If an Issuer fails to lodge a financial report by the due date, NSX will place the Issuer into a trading halt until such time as the document is lodged but the Issuer must also lodge the document with ASIC in addition to NSX . Issuers must still lodge, direct with ASIC, all other documents required by ASIC.
3. NSX Listing Rules require that any document lodged with ASIC must also be lodged with NSX at the same time.
- 4.

Section 28 – Location of Forms to use when Disclosing

Forms for disclosing various events to the NSX are located on the NSX website at <https://www.nsx.com.au/regulation/companies/company-forms/>.

Section 29 – Further Information

For further information, please contact

National Stock Exchange of Australia Limited

Phone: (02) 9233 0100

Email: trading@nsx.com.au