

# FORM: Half yearly/preliminary final report

Name of issuer

Oceanethix International Holdings Limited

ACN or ARBN

161 170 707

Half yearly  
(tick)

Preliminary  
final (tick)

✓

Financial year ended ('Current period')

Year ended 30 June 2014

## For announcement to the market

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

Extracts from this statement for announcement to the market (see note 1).						\$HK000
Revenue (item 1.1)	up	23	%	to	9,923	
Profit (loss) for the period (item 1.9)	up	6	%	to	2,723	
Profit (loss) for the period attributable to security holders (item 1.11)	up	6	%	to	2,723	
Note : The first year results, no comparative figures is available.						
Income Distributions		Current period		Previous corresponding period		
Nil		Nil		NA		
Short details of any bonus or cash issue or other item(s) of importance not previously released to the market:						
NA						

**Consolidated income statement** *(The figures are not equity accounted)**(see note 3)**(In accordance with paragraphs 81-85 and 88-94 of AASB 101: Presentation of Financial Statements)*

	Current period - \$HK'000	Previous corresponding period - \$HK'000
1.1 Revenues <i>(item 7.1)</i>	9,923	8,060
1.2 Expenses, excluding finance costs <i>(item 7.2)</i>	(7,198)	(4,982)
1.3 Finance costs	(2)	-
1.4 Share of net profits (losses) of associates and joint ventures <i>(item 15.7)</i>	-	-
1.5 <b>Profit (loss) before income tax</b>	2,723	3,078
1.6 Income tax expense <i>(see note 4)</i>	-	(508)
1.7 Profit (loss) from continuing operations	-	-
1.8 Profit (loss) from discontinued operations <i>(item 13.3)</i>	-	-
1.9 <b>Profit (loss) attributable to security holders for the period</b>	2,723	2,570
1.10 Basic earnings per <i>security</i> <i>(item 9.1)</i>	0.95 cents	0.92 cents
1.11 Diluted earnings per <i>security</i> <i>(item 9.1)</i>	0.95 cents	0.92 cents
1.12 Distribution per <i>security</i> <i>(item 9.1)</i>	-	-

**Comparison of half-year profits***(Preliminary final statement only)*

	Current period - \$A'000	Previous corresponding period - \$A'000
2.1 Consolidated profit (loss) after tax attributable to security holders reported for the 1st half year <i>(item 1.11 in the half yearly statement)</i>	-	-
2.2 Consolidated profit (loss) after tax attributable to security holders for the 2nd half year	-	-

## Consolidated balance sheet

(See note 5)

(as per paragraphs 68-69 of AASB 101: Financial Statement Presentation)

<b>Current assets</b>		Current period - \$HK'000	Previous corresponding period - \$HK'000
3.1	Cash and cash equivalents	885	616
3.2	Trade and other receivables	12,028	9,055
3.3	Inventories	-	348
3.4	Other current assets (provide details if material)	-	-
3.5	<b>Total current assets</b>	12,913	10,019
<b>Non-current assets</b>			
3.6	Available for sale investments	-	-
3.7	Other financial assets	2,940	2,940
3.8	Investments in associates	-	-
3.9	Deferred tax assets	-	-
3.10	Exploration and evaluation expenditure capitalised (see para. 71 of AASB 1022 – new standard not yet finalised)	-	-
3.11	Development properties (mining entities)	-	-
3.12	Property, plant and equipment (net)	1,495	1,059
3.13	Investment properties	-	-
3.14	Goodwill	-	-
3.15	Other intangible assets	5,301	1,721
3.16	Other (provide details if material)	-	-
3.17	<b>Total non-current assets</b>	9,736	5,720
3.18	<b>Total assets</b>	22,649	15,739
<b>Current liabilities</b>			
3.19	Trade and other payables	5,774	5,188
3.20	Short term borrowings	-	-
3.21	Current tax payable	508	508
3.22	Short term provisions	-	-
3.23	Current portion of long term borrowings	-	-
3.24	Other current liabilities (provide details if material)	-	-
		6,282	5,696
3.25	Liabilities directly associated with non-current assets classified as held for sale (para 38 of AASB 5)	-	-
3.26	<b>Total current liabilities</b>	6,282	5,696
<b>Non-current liabilities</b>			

		Current period - \$HK'000	Previous corresponding period - \$HK'000
3.27	Long-term borrowings	-	-
3.28	Deferred tax liabilities	-	-
3.29	Long term provisions	-	-
3.30	Other (provide details if material)	-	-
3.31	<b>Total non-current liabilities</b>	-	-
3.32	<b>Total liabilities</b>	6,282	5,696
3.33	<b>Net assets</b>	16,367	10,043
	<b>Equity</b>		
3.34	Share capital	23,005	19,404
3.35	Other reserves	(11,931)	(11,931)
3.36	Retained earnings	5,293	2,570
3.37	<b>Total equity</b>	16,367	10,043

## Consolidated statement of changes in equity

(as per paragraphs 96-97 of AASB 101: Presentation of Financial Statements)

	Current period – HK\$'000	Previous corresponding period – HK\$'000
Revenues recognised directly in equity:	9,923	8,060
Expenses recognised directly in equity:	(7,200)	(5,490)
4.1 <b>Net income recognised directly in equity</b>	2,723	2,570
4.2 <b>Profit for the period</b>	2,723	2,570
4.3 <b>Total recognised income and expense for the period</b>	2,723	2,570
4.4 <b>Effect of changes in accounting policy</b> (as per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors):	-	-

## Consolidated statement of cash flows

(See note 6)

(as per AASB 107: Cash Flow Statements)

		Current period - \$HK'000	Previous corresponding period - \$HK'000
	<b>Cash flows related to operating activities</b>		
5.1	Receipts from customers	3,956	(468)
5.2	Payments to suppliers and employees	(6,852)	(5,330)
5.3	Interest and other costs of finance paid	-	-
5.4	Income taxes paid	-	-
5.5	Other (provide details if material)	-	-
5.6	<b>Net cash used in operating activities</b>	(2,896)	(5,798)
	<b>Cash flows related to investing activities</b>		
5.7	Payments for purchases of property, plant and equipment	(436)	(1,059)
5.8	Proceeds from sale of property, plant and equipment	-	-
5.9	Payment for purchases of equity investments	-	(11,931)
5.10	Proceeds from sale of equity investments	-	-
5.11	Loans to other entities	-	-
5.12	Loans repaid by other entities	-	-
5.13	Interest and other items of similar nature received	-	-
5.14	Dividends received	-	-
5.15	Other (provide details if material)	-	-
5.16	<b>Net cash used in investing activities</b>	(436)	(12,990)
	<b>Cash flows related to financing activities</b>		
5.17	Proceeds from issues of securities (shares, options, etc.)	3,601	19,404
5.18	Proceeds from borrowings	-	-
5.19	Repayment of borrowings	-	-
5.20	Distributions paid	-	-
5.21	Other (provide details if material)	-	-
5.22	<b>Net cash used in financing activities</b>	3,601	19,404
	<b>Net increase (decrease) in cash and cash equivalents</b>	269	616
5.23	Cash at beginning of period (see <i>Reconciliations of cash</i> )	616	-
5.24	Exchange rate adjustments to item 5.23	-	-
5.25	<b>Cash at end of period</b> (see <i>Reconciliation of cash</i> )	885	616

## Reconciliation of cash provided by operating activities to profit or loss

(as per paragraph Aus20.1 of AASB 107: Cash Flow Statements)

		Current period \$HK'000	Previous corresponding period \$HK'000
6.1	<b>Profit</b> <i>(item 1.9)</i>	2,723	2,570
	Adjustments for:		-
6.2	Depreciation	(265)	-
6.3	Amortization	-	-
6.4	Impairment of assets	-	-
6.5	Increase/decrease in receivables	(6,289)	(14,064)
6.6	Increase/decrease in payables	935	5,696
6.7	Increase/decrease in		-
6.8	Increase/decrease in		-
6.9	Increase/decrease in		-
6.10	<b>Net cash from operating activities</b> <i>(item 5.6)</i>	(2,896)	5,798

## **Notes to the financial statements**

### **Details of revenues and expenses**

(see note 16)

(Where items of income and expense are material, disclose nature and amount below in accordance with paragraphs 86-87 of AASB 101: Presentation of Financial Statements)

		Current period - \$HK'000	Previous corresponding period - \$HK'000
	Revenue	9,923	8,060
7.1	Total Revenue	9,923	8,060
	Expenses	(7,200)	(4,982)
7.2	Total Expenses	(7,200)	(4,982)
	Profit (loss) before tax	2,723	3,078

### **Ratios**

		Current period	Previous corresponding period
	<b>Profit before tax / revenue</b>		
8.1	Consolidated profit (loss) before tax ( <i>item 1.5</i> ) as a percentage of revenue ( <i>item 1.1</i> )	27%	38%
	<b>Profit after tax / equity interests</b>		
8.2	Consolidated profit (loss) after tax attributable to security holders ( <i>item 1.11</i> ) as a percentage of equity (similarly attributable) at the end of the period ( <i>item 3.37</i> )	17%	31%

### Earnings per Security

- 9.1 Provide details of basic and fully diluted EPS in accordance with paragraph 70 and Aus 70.1 of AASB 133: Earnings per Share below:

	Current period - \$HK'000	Previous corresponding period - \$HK'000
Profit attributable to the ordinary equity holders of the company used in calculating earnings per share	2,723	2,570
Weighted average number of ordinary shares used as the denominator in calculating basic earnings per share	286,031,781	280,000,000

### Income distributions

- 10.1 Date the income distribution is payable

NA

- 10.2 Record date to determine entitlements to the income distribution (i.e. on the basis of registrable transfers received up to 5.00 pm if paper based, or by 'End of Day' if a proper ASTC/CHESS transfer)

NA

- 10.3 The *distribution plans* shown below are in operation.

NA

The last date(s) for receipt of election notices to the *distribution plans*

NA

- 10.4 Any other disclosures in relation to *distributions*

NA

**Distributions paid or provided for on all securities**

(as per paragraph Aus126.4 AASB 101: Presentation of Financial Statements)

		Current period - \$A'000	Previous corresponding period - \$A'000	Franking rate applicable
<b>Distributions paid or provided for during the reporting period</b>				
10.5	Current year interim	NA	NA	NA
10.6	Previous year final	NA	NA	NA

**Distributions per security**

(as per paragraph Aus126.4 of AASB 101: Presentation of Financial Statements)

		Current year	Previous year	Franking rate applicable
<b>Distributions paid or provided for during the reporting period</b>				
10.7	Current year interim	NA	NA	NA
10.8	Previous year final	NA	NA	NA

**Exploration and evaluation expenditure capitalised**

*To be completed only by issuers with mining interests if amounts are material. Include all expenditure incurred regardless of whether written off directly against profit*

		Current period \$HK'000	Previous corresponding period \$HK'000
11.1	Opening balance	-	-
11.2	Expenditure incurred during current period	-	-
11.3	Expenditure written off during current period	-	-
11.4	Acquisitions, disposals, revaluation increments, etc.	-	-
11.5	Expenditure transferred to Development Properties	-	-
11.6	<b>Closing balance as shown in the consolidated balance sheet (item 3.10)</b>	-	-

**Development properties**

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

		Current period \$HK'000	Previous corresponding period \$HK'000
12.1	Opening balance	-	-
12.2	Expenditure incurred during current period	-	-
12.3	Expenditure transferred from exploration and evaluation	-	-
12.4	Expenditure written off during current period	-	-
12.5	Acquisitions, disposals, revaluation increments, etc.	-	-
12.6	Expenditure transferred to mine properties	-	-
12.7	<b>Closing balance as shown in the consolidated balance sheet (item 3.11)</b>	-	-

**Discontinued Operations**

*(see note 18)*

*(as per paragraph 33 of AASB 5: Non-current Assets Held for Sale and Discontinued Operations)*

		Current period – HK\$'000	Previous corresponding period – HK\$'000
13.1	Revenue	-	-
13.2	Expense	-	-
13.3	<b>Profit (loss) from discontinued operations before income tax</b>	-	-
13.4	Income tax expense <i>(as per para 81 (h) of AASB 112)</i>	-	-
13.5	<b>Gain (loss) on sale/disposal of discontinued operations</b>	-	-
13.6	Income tax expense <i>(as per paragraph 81(h) of AASB 112)</i>	-	-

## Movements in Equity

(as per paragraph 97 of AASB 101: Financial Statement Presentation)

		Number issued	Number listed	Paid-up value (cents)	Current period – HK\$'000	Previous corresponding period – HK\$'000
14.1	<b>Preference securities</b> <i>(description)</i>	-	-	-	-	-
14.2	Balance at start of period	-	-	-	-	-
14.3	a) Increases through issues	-	-	-	-	-
14.4	a) Decreases through returns of capital, buybacks etc.	-	-	-	-	-
14.5	Balance at end of period	-	-	-	-	-
14.6	<b>Ordinary securities</b> <i>(description)</i>					
14.7	Balance at start of period	280,000,000	280,000,000	7	19,404	-
14.8	a) Increases through issues	10,240,000	10,240,000	4	3,601	19,404
14.9	b) Decreases through returns of capital, buybacks etc.	-	-	-	-	-
14.10	Balance at end of period	290,240,000	290,240,000	8	23,005	19,404
14.11	<b>Convertible Debt Securities</b> <i>(description &amp; conversion factor)</i>	-	-	-	-	-
14.12	Balance at start of period	-	-	-	-	-
14.13	a) Increases through issues	-	-	-	-	-
14.14	b) Decreases through maturity, converted.	-	-	-	-	-

14.15	Balance at end of period					
		<b>Number issued</b>	<b>Number listed</b>	<b>Paid-up value (cents)</b>	<b>Current period – A\$'000</b>	<b>Previous corresponding period – A\$'000</b>
14.16	<b>Options</b>	13,617,690 A\$0.04 30 Nov 2015	-	-	-	-
	<i>(description &amp; conversion factor)</i>	13,617,690 A\$0.04 30 Nov 2017	-	-	-	-
14.17	Balance at start of period	-	-	-	-	-
14.18	Issued during period	27,235,380	Nil	-	-	-
14.19	Exercised during period	-	-	-	-	-
14.20	Expired during period	-	-	-	-	-
14.21	Balance at end of period	27,235,380	Nil	-	-	-
14.22	<b>Debentures</b>					
	<i>(description)</i>	-	-	-	-	-
14.23	Balance at start of period	-	-	-	-	-
14.24	a) Increases through issues	-	-	-	-	-
14.25	b) Decreases through maturity, converted	-	-	-	-	-
14.26	Balance at end of period	-	-	-	-	-
14.27	<b>Unsecured Notes</b>					
	<i>(description)</i>	-	-	-	-	-
14.28	Balance at start of period					
14.29	a) Increases through issues	-	-	-	-	-
14.30	b) Decreases through maturity,	-	-	-	-	-

converted						
14.31	Balance at end of period	-	-	-	-	-
14.32	<b>Total Securities</b>	-	-	-	-	-
				Current period – HK\$'000	Previous corresponding period – HK\$'000	
<b>Reserves</b>						
14.33	Balance at start of period			(11,931)	-	
14.34	Transfers to/from reserves			-	(11,931)	
14.35	Total for the period			-	-	
14.36	Balance at end of period			(11,931)	(11,931)	
14.37	<b>Total reserves</b>			(11,931)	(11,931)	
<b>Retained earnings</b>						
14.38	<b>Balance at start of period</b>			2,570	-	
14.39	Changes in accounting policy			-	-	
14.40	Restated balance			-	-	
14.41	Profit for the balance			2,723	2,570	
14.42	Total for the period			-	-	
14.43	Dividends			-	-	
14.44	<b>Balance at end of period</b>			5,293	2,570	

**Details of aggregate share of profits (losses) of associates and joint venture entities***(equity method)**(under AASB 128: Investments in Associates paragraph Aus 37.1 and AASB 131: Interests in Joint Ventures paragraph Aus 57.3)*

Name of associate or joint venture entity

NA

Reporting entities percentage holding

NA

		Current period - \$A'000	Previous corresponding period - \$A'000
15.1	Profit (loss) before income tax	-	-
15.2	Income tax	-	-
15.3	<b>Profit (loss) after tax</b>	-	-
15.4	Impairment losses	-	-
15.5	Reversals of impairment losses	-	-
15.6	Share of non-capital expenditure contracted for (excluding the supply of inventories)	-	-
15.7	<b>Share of net profit (loss) of associates and joint venture entities</b>	-	-

**Control gained over entities having material effect***(See note 8)*16.1 Name of *issuer* (or *group*)

NA

16.2 Consolidated profit (loss) after tax of the *issuer* (or *group*) since  
the date in the current period on which control was acquired

\$A'000

-

16.3 Date from which profit (loss) in *item 16.2* has been calculated

-

16.4 Profit (loss) after tax of the *issuer* (or *group*) for the whole of the  
previous corresponding period

-

**Loss of control of entities having material effect***(See note 8)*

17.1	Name of <i>issuer</i> (or <i>group</i> )	NA
17.2	Consolidated profit (loss) after tax of the entity (or <i>group</i> ) for the current period to the date of loss of control	\$A'000 -
17.3	Date from which the profit (loss) in <i>item 17.2</i> has been calculated	-
17.4	Consolidated profit (loss) after tax of the entity (or <i>group</i> ) while controlled during the whole of the previous corresponding period	-
17.5	Contribution to consolidated profit (loss) from sale of interest leading to loss of control	-

**Material interests in entities which are not controlled entities***The economic entity has an interest (that is material to it) in the following entities.*

		Percentage of ownership interest (ordinary securities, units etc) held at end of period or date of disposal		Contribution to profit (loss) ( <i>item 1.9</i> )	
18.1	Equity accounted associated entities	Current period	Previous corresponding period	Current period \$A'000	Previous corresponding period \$A'000
				<i>Equity accounted</i>	
18.2	<b>Total</b>	-	-	-	-
18.3	<b>Other material interests</b>			Non equity accounted (i.e. part of <i>item 1.9</i> )	
18.4	<b>Total</b>	-	-	-	-

## Reports for industry and geographical segments

Information on the industry and geographical segments of the entity must be reported for the current period in accordance with AASB 114: Segment Reporting. Because of the different structures employed by entities, a pro forma is not provided. Segment information should be completed separately and attached to this statement. However, the following is the personation adopted in the Appendices to AASB 114 and indicates which amount should agree with items included elsewhere in this statement.

	Current period - \$HK'000	Previous corresponding period - \$HK'000
<b>Segments</b>		
Revenue:		
19.1 External sales	-	-
19.2 Inter-segment sales	-	-
19.3 <b>Total</b> (consolidated total equal to <i>item 1.1</i> )	-	-
19.4 Segment result	-	-
19.5 Unallocated expenses	-	-
19.6 <b>Operating profit</b> (equal to <i>item 1.5</i> )	-	-
19.7 Interest expense	-	-
19.8 Interest income	-	-
19.9 Share of profits of associates	-	-
19.10 Income tax expense	-	-
19.11 <b>Net profit</b> (consolidated total equal to <i>item 1.9</i> )	-	-
<b>Other information</b>		
19.12 Segment assets	-	-
19.13 Investments in equity method associates	-	-
19.14 Unallocated assets	-	-
19.15 <b>Total assets</b> (equal to <i>item 3.18</i> )	-	-
19.16 Segment liabilities	-	-
19.17 Unallocated liabilities	-	-
19.18 <b>Total liabilities</b> (equal to <i>item 3.32</i> )	-	-
19.19 Capital expenditure	-	-
19.20 Depreciation	-	-
19.21 Other non-cash expenses	-	-

## NTA Backing

(see note 7)

20.1	Current period	Previous corresponding period
Net tangible asset backing per ordinary security	0.056 cents	0.036 cents

## 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.*

21.1

NA

## International Financial Reporting Standards

*Under paragraph 39 of AASB 1: First –time Adoption of Australian Equivalents to International Financial Reporting Standards, an entity's first Australian-equivalents-to-IFRS's financial report shall include reconciliations of its equity and profit or loss under previous GAAP to its equity and profit or loss under Australian equivalents to IFRS's. See IG63 in the appendix to AASB 1 for guidance.*

22.1

NA

*Under paragraph 4.2 of AASB 1047: Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards, an entity must disclose any known or reliably estimable information about the impacts on the financial report had it been prepared using the Australian equivalents to IFRSs or if the aforementioned impacts are not known or reliably estimable, a statement to that effect.*

22.2

NA

### Comments by directors

Comments on the following matters are required by the Exchange or, in relation to the half yearly statement, by AASB 134: Interim Financial Reporting. The comments do not take the place of the directors' report and statement (as required by the Corporations Act) but may be incorporated into the directors' report and statement. For both half yearly and preliminary final statements, if there are no comments in a section, state NIL. If there is insufficient space in comment, attach notes to this statement.

### Basis of accounts preparation

If this statement is a half yearly statement, it is a general purpose financial report prepared in accordance with the listing rules and AASB 134: Interim Financial Reporting. It should be read in conjunction with the last annual report and any announcements to the market made by the issuer during the period. This report does not include all notes of the type normally included in an annual financial report [Delete if inapplicable.]

A description of each event since the end of the current period which has had a material effect and is not related to matters already reported, with financial effect quantified (if possible). In a half yearly report, provide explanatory comments about any seasonal or irregular factors affecting operations (as per paragraphs 16(b), 16(b) and Aus 16.1 of AASB 134: Interim Financial Reporting)

There are no matters or circumstances that have arisen since 1 Jul 2013 that have significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company, **except** that the company has negotiated and been successfully in securing two significant contracts with customers in Singapore and Korea. These contracts involve the use of the company's intellectual property for the next ten years plus the right for the company to provide maintenance and technical enhancements to its intellectual property. These contracts have provided a total income entitlement to the company of USD\$1,400,000.00 during the year. Australian Accounting Standards AASB 118 (paragraph 13) and 138 (paragraph 114) have been applied to defer the recognition of total revenue of over two years, with USD\$1,050,000.00 being brought to account for the year ended 30 June 2014.

Any other factors which have affected the results in the period, or which are likely to affect results in the future, including those where the effect could not be quantified.

-

Franking credits available and prospects for paying fully or partly franked dividends for at least the next year

NA

Changes in accounting policies, estimation methods and measurement bases since the last annual report are disclosed as follows.

(Disclose changes in the half yearly statement in accordance with paragraph 16(a) of AASB 134: Interim Financial Reporting. Disclose changes in the preliminary final statement in accordance with paragraphs 28-29 of 108: Accounting Policies, Changes in Accounting Estimates and Errors.)

NA

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An issuer shall explain how the transition from previous GAAP to Australian equivalents to IFRS' affected its reported financial position, financial performance and cash flows. *(as per paragraph 38 of AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards)*

NA

Revisions in estimates of amounts reported in previous periods. For half yearly reports the nature and amount of revisions in estimates of amounts reported in previous annual reports if those revisions have a material effect in this half year *(as per paragraph 16(d) of AASB 134: Interim Financial Reporting)*

NA

Changes in contingent liabilities or assets. For half yearly reports, changes in contingent liabilities and contingent assets since the last annual report *(as per paragraph 16(j) of AASB 134: Interim Financial Reporting)*

NA

The nature and amount of items affecting assets, liabilities, equity, profit or loss, or cash flows that are unusual because of their nature, size or incidence *(as per paragraph 16(c) of AASB 134: Interim Financial Reporting)*

NA

Effect of changes in the composition of the entity during the interim period, including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings and discontinued operations *(as per paragraph 16(i) of AASB 134: Interim Financial Reporting)*

NA

**Annual meeting***(Preliminary final statement only)*

The annual meeting will be held as follows:

Place

Venue to be determined

Date

Date proposed to be 25 Nov 2014

Time

11am Hong Kong time

Approximate date the annual report will be available

After 30 September 2014

**Compliance statement**

1. This statement has been prepared under accounting policies which comply with accounting standards as defined in the *Corporations Act* or other standards acceptable to the Exchange (see note 13).

Identify other standards used

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2. This statement, and the financial statements under the *Corporations Act* (if separate), use the same accounting policies.
3. This statement **does** give a true and fair view of the matters disclosed (see note 2).
4. This statement is based on financial statements to which one of the following applies:
- |  |   |
|--|---|
| <input type="checkbox"/> The financial statements have been audited.   | <input type="checkbox"/> The financial statements have been subject to review by a registered auditor (or overseas equivalent). |
| <input checked="" type="checkbox"/> The financial statements are in the process of being audited or subject to review. | <input type="checkbox"/> The financial statements have <i>not</i> yet been audited or reviewed.                                 |
5. If the accounts have been or are being audited or subject to review and the audit report is not attached, details of any qualifications are attached.
6. The *issuer* has a formally constituted audit committee.



Sign here: .....  
Director

Date: 12 September 2014

Print name: Brian Wong