

Parent and Subsidiary with Different Financial Years

Option 1 (Recommended) – Separate Reports

Parent Entity Report

January 1 – December 31

Subsidiary Report

July 1 – June 30

Option 2 – Consolidated Report

Parent Financial Year

January 1 – December 31

January 1 – December 31

Subsidiary Financial Year

July 1 – June 30

July 1 – June 30

Consolidated Parent Report

January 1 – December 31

January 1 – December 31

Subsidiary Top up Report

Jan. 1 – June 30

Jan. 1 – June 30

Dec. 31

June 30

Dec. 31

1

3

2

4

1 First report from Parent Entity (includes all payments made by Parent and Subsidiary during the parent's fiscal)

2 Top up report from subsidiary for the period covering January 1 to June 30

3 Payments previously disclosed by Subsidiary (2) must be excluded

4 Top up report from subsidiary for the period covering January 1 to June 30