



# ASX Listed Entities Update

6 February 2014

Update no 01/14

## 1. Periodic report due date reminder

Listed entities are reminded of the next set of due dates for periodic reports - reports for the period ended 31 December 2013:

- Preliminary final report (Appendix 4E - for entities other than mining exploration entities): *Friday 28 February 2014*
- Half yearly report (Appendix 4D and statutory half yearly financial report for entities other than mining exploration entities): *Friday 28 February 2014*
- Half yearly report (Statutory half yearly financial report for mining exploration entities only): *Friday 14 March 2014*
- Statutory audited annual accounts: *Monday 31 March 2014*

## 2. Dividend and distribution information

To assist ASX to more efficiently process information announced by listed entities about their dividends and distributions, ASX requires listed entities to include the following information in such announcements (including the [Appendix 4D](#) or [Appendix 4E](#)) (see [Appendix 6A](#) paragraph 1).

### *Conduit foreign income*

Where an entity announces dividends or distributions that are fully unfranked or partially unfranked, ASX requests that the announcement make clear the conduit foreign income (CFI) component of that dividend or distribution, even if this component is nil CFI.

### *Dividend/distribution reinvestment plans (DRP)*

Where an entity has a DRP in place, ASX requests that entities make it clear in the announcement whether the DRP will operate or will be suspended for that particular dividend or distribution. The following information should also be given:

- the last election date for the DRP
- the discount rate, if applicable
- ranking of the securities to be issued pursuant to the DRP, the pricing methodology, and pricing period, for determining the issue price under the DRP.

If at the time that the dividend or distribution is announced it has not been decided by the entity whether the DRP will operate, or the above details are not known, please give an indication of when the entity expects to confirm details of the DRP's operation.

## 3. Change in DRP election date and corporate action timetables

Please also note the new requirement that will apply after 14 April 2014 that the last election date for participating in a DRP must be no earlier than the business day after the record date for the relevant dividend/distribution: see Listed Entities Update [09/13](#) for further information on the new DRP election date

rule.

Additionally the transition to the new 3 day ex period from 14 April 2014 will apply to the following corporate actions:

- Dividends & Distributions
- Interest Payments
- Pro-rata issues (Renounceable Entitlement Offer)
- Pro-rata issues (Non-Renounceable Entitlement Offer)
- Bonus Issues
- Accelerated pro rata issues (in accordance with paragraphs 5, 6 and 7 of Appendix 7A under the ASX Listing Rules as amended from 14 April 2014)
- Returns of Capital
- Equal Access Schemes and Off-Market Buy Backs
- Reorganisations of capital that are security consolidations or splits (commonly referred to as reconstructions)

The transition will operate as follows:

- Record dates on or before 17 April 2014 will follow the old timetable (5 business day ex period);
- Record dates on or after 22 April 2014 (ex date 16 April) will follow the new timetable (3 business day ex period).

The days 18-21 April 2014 inclusive are all non-business days due to Easter. The reduction in the ex period will NOT apply to calls, conversions and expiries. See Listed Entities Update 09/13 for further information on the shortened ex period for corporate actions (but please note that the transition operates as stated above rather than in Update 9/13).

#### 4. Next non-Business Day

The next non-Business Day under the Listing Rules is Monday 10 March 2014, which is Labour Day in Victoria (while this is a trading day on ASX, it is not a settlement day for ASX Settlement (CHESS) and therefore not a Business Day under the Listing Rules). Please take this into account when planning the timetable for any corporate actions that will take place over a period including that date.

To help keep our Listed Entities informed of information and events ASX will be sending emails to the Company Secretary's Office from time to time. You are receiving this email because you have been identified as a key contact within the Company Secretary's Office at your organisation. If you would like to update your email address please do so via the Directors/Senior Management page on [ASX Online for Companies](#). Feel free to forward this email to any relevant parties within your organisation.