

Listed@ASX Compliance Update no. 01/21

26 February 2021

1. Market Announcements Office- Change of number for fax lodgement facilities for announcements sent from overseas

ASX's Market Announcements Office ('MAO') has a facility for documents by fax in certain circumstances. Effective from **6 March 2021**, the fax number for announcements sent from outside Australia or New Zealand will change to +61 2 8298 8260.

Listed entities should note that the MAO fax lodgement facility is primarily for use by persons other than listed entities who do not have access to ASX Online and who need to give a document to ASX under the Corporations Act (for example, a Form 604- Notice of Change in Interests of Substantial Holder).

Listed entities should only use the fax lodgement facility strictly as an emergency back-up facility if ASX Online is unavailable or if it is having technical difficulties accessing it.

The complete list of fax numbers for this facility are:

For announcements sent within Australia	1300 135 638
For announcements sent from New Zealand	0800 449 707
For announcements outside Australia or New Zealand	+61 2 8298 8260 (from 6 March 2021) +61 2 9227 0905 (until 6 March 2021)

2. Upcoming deadlines for periodic reports

As noted in [Listed@ASX Compliance Update no 10/20](#), on 11 November 2020, ASIC announced that it will extend the deadline for listed entities to lodge financial reports under Chapters 2M and 7 of the Corporations Act (the Act) by one month for balance dates up to and including 7 January 2021 where the balance date has not already passed. The ASIC relief was formalised in [ASIC Corporations \(Amendment\) Instrument 2020/1080](#) ('ASIC Relief').

On 29 December 2020, ASX issued a further [Class Waiver](#) under listing rule 18.1 to give effect under the listing rules to the relief announced by ASIC on 11 November 2020 to entities admitted to the official list in the ASX Listing category.

ASX's class waiver will again impose two conditions that listed entities must satisfy to get the benefit of the extension to the lodgement date for their audited or reviewed accounts under listing rules 4.2B and 4.5.1. The first is a requirement that the entity provides to the market unaudited/unreviewed accounts and the information required by Appendix 4D or 4E (as applicable) by the usual lodgement deadline, so that the market has reasonably current financial information on which to base its trading decisions. The second is a requirement that, at the same time (or before) it lodges its unaudited/unreviewed accounts with ASX, it announces to the market not only that it is relying on the ASIC Relief to extend the lodgement date for its audited/reviewed accounts, but that it will also immediately make a further announcement to the market if there is a material difference between its unaudited/unreviewed accounts and its audited/reviewed accounts.

The ASIC Relief also extends the due date for listed entities established in Australia to dispatch to security holders their annual report and any concise report under section 314 of the Corporations Act from 4 months after year-end to the earlier of 21 days before the next AGM after year-end or 5 months after year-end for public companies, and from 3 months after year-end to 4 months after year-end for registered schemes. Again, a listed entity seeking to rely on the extended lodgement deadline relief must disclose to the financial market on which it is listed that it is relying on the ASIC Relief. The listed entity must make this disclosure before the normal lodgement deadline to ensure the market is kept informed.

Despite ASX's class waiver, wherever possible, listed entities should endeavour to lodge their audited or reviewed accounts with ASX within the normal listing rule deadlines, having regard to the information needs of security holders, creditors and other users of their financial reports, and any applicable borrowing covenants or other obligations.

Subject to the application of the Class Waiver, the upcoming deadlines for periodic reports are:

- Half year accounts for entities other than mining exploration and oil and gas exploration entities (June year-end) – Friday 26 February 2021
- Preliminary final reports for entities other than mining exploration and oil and gas exploration entities (December year-end) – Friday 26 February 2021
- Half year accounts for mining exploration and oil and gas exploration entities (June year-end) – Tuesday 16 March 2021
- Full year audited accounts/auditor's report/directors' statement (December year-end) – Wednesday 31 March 2021.
- Quarterly activity and cash flow reports for mining exploration, oil and gas exploration and commitments test entities – Friday 30 April 2021
- Annual reports (December year-end) - Friday 30 April 2021

Failure to do lodge any periodic report by the deadline (without ASIC Relief as adopted in the Class Waiver) will result in an automatic suspension of the entity's securities under Listing Rule 17.5.
