

## Periodic Disclosure Policy

As a listed company Treasury Group is required to make periodic disclosures of financial and other information to the Australian Stock Exchange Limited (ASX).

The ASX periodic disclosure obligations for listed companies are in addition to the key obligation of a listed company to continuously (and immediately) disclose information to the market which may have a material impact on the price or value of the company's securities - see Continuous Disclosure Policy.

### Half-Yearly Disclosure

#### What Has To Be Reported Half-yearly?

Each listed company is required by the Listing Rules to give the following disclosure documents to the ASX each half year:

- Appendix 4D disclosures - see linked template
- A copy of their statutory half yearly financial statements and reports, as required to be lodged with ASIC.

#### Do Financial Statements Need to be Lodged with both ASX and ASIC?

ASIC has relieved listed companies from dual lodging of their statutory half yearly financial statements and reports, provided the documents are given to the ASX by the due date. (The ASX gives the documents to ASIC.)

#### When Is the Due Date for Lodging Half-yearly Reports?

Appendix 4D – Half yearly report - This report is required to be given to the ASX immediately all the information becomes available, to ensure timely disclosure, but no later than 2 months after the end of the half year. In practical terms, this means as soon as the financial statements and reports are audited or reviewed by the auditor.

Statutory half yearly financial statements and reports - The statutory half yearly financial statements and reports are required to be given to the ASX no later than 2 months after the end of the half year.

#### How are Half-Yearly Reports lodged with the ASX?

Half-yearly and other disclosures are submitted electronically to the ASX company announcements office through ASX Online.

## **Annual Disclosure**

### **What Has To Be Reported Annually?**

Each listed company is required by the Listing Rules to give the following disclosure documents to the ASX each year:

- Appendix 4E – Preliminary Final Report – see linked template
- Copy of their statutory annual financial statements and reports, as required to be lodged with ASIC
- Copy of their annual report sent to shareholders, if different from the statutory annual financial statements and reports already given to the ASX.

### **Do Financial Statements Need to Be Lodged with both ASX and ASIC?**

ASIC has relieved listed companies from dual lodging of their statutory annual financial statements and reports provided these documents are given to the ASX by the due date. (The ASX gives the documents to ASIC.)

### **When Is The Due Date For Lodging Annual Reports?**

Appendix 4E - Preliminary final report - This report is required to be given to the ASX immediately all the information becomes available, to ensure timely disclosure, but no later than 2 months after the end of the accounting period. In practical terms, this means as soon as the financial statements and reports are audited.

Statutory annual financial statements and reports - The statutory financial statements and reports, as required to be lodged with the ASIC, must be given to the ASX no later than 3 months after the end of the accounting period.

Copy of the annual report to shareholders – This must be given to the ASX on the earlier of the first day the company sends the annual report to shareholders, or the last day the annual report is required to be given to shareholders under the Corporations Act.

Note: The annual report to shareholders is not required to be given to the ASX if the document consists of only the statutory annual financial statements and reports already given to the ASX. However, the company needs to tell the ASX if this is so.

### **Immediate Disclosure of Circumstances Affecting Preliminary Final Report**

As soon as a company becomes aware of any circumstances which are likely to affect the information contained in the preliminary final report, the company must immediately give ASX an explanation of the circumstances and their effect on the company's current or future financial performance or financial position.

### **How Are Annual Reports Lodged With the ASX?**

Annual and other disclosures are submitted electronically to the ASX company announcements office through ASX Online.