

Listed@ASX

Compliance Update 14 December 2017 Update no 10/17

1. Listing Rule and Guidance Note amendments effective 1 December 2017

A reminder that on 1 December 2017 changes came into effect to ASX's Listing Rules relating to:

- reverse takeovers (Listing Rule 7.2 exceptions 5 and 6) plus ancillary amendments (Listing Rules 7.3.10 and 14.11.1), general changes to voting exclusions (Listing Rule 14.11) and to the definition of 'associate' (Listing Rule 19.12); and
- financial accounts to be provided by applicants seeking to list on ASX (Listing Rules 1.2 and 1.3).

In addition, changes to Guidance Note 1 *Applying for Admission - ASX Listings*, Guidance Note 4 *Foreign Entities Listing on ASX* and Guidance Note 12 *Significant Changes to Activities* also came into effect on 1 December 2017.

For further information on the recent amendments please refer to [Listed@ASX Update no 09/17](#).

2. Market Announcements Reporting Calendar 2018

The 2018 reporting calendar for listed entities is now available on the home page of ASX Online. Designed as a quick reference guide for listed entities with a 30 June or 31 December balance date, it outlines key reporting dates under the Listing Rules. It also indicates days on which ASX is closed.

If you require assistance to understand your entity's periodic reporting obligations, please contact your Listings Compliance Adviser.

3. Christmas/ New Year period closures

The following dates over the Christmas/New Year period are non-business days and non-settlement days:

- 25 December 2017;
- 26 December 2017;
- 1 January 2018.

ASX will be closed on these days.

Both Friday, 22 and Friday, 29 December 2017 will be normal trading days and, unlike previous years, ASX Trade will not be closing early on those days. The ASX Market Announcements Office will also close at its usual day light saving time of 8:30pm AEDT.

4. Upcoming deadlines for periodic reports

Listed entities are reminded of upcoming deadlines for periodic reports:

- Quarterly reports for mining exploration, oil and gas exploration and commitments test entities - Wednesday 31 January 2018
- Half year accounts for entities other than mining exploration and oil and gas exploration entities (June year-end) - Wednesday 28 February 2018
- Preliminary final reports for entities other than mining exploration and oil and gas exploration entities (December year-end) - Wednesday 28 February 2018
- Half year accounts for mining exploration and oil and gas exploration entities (June year-end) - Friday 16 March 2018
- Full year audited accounts/auditor's report/directors' statement (December year-end) - Thursday 29 March 2018.

Listed entities are also reminded that a failure to lodge the relevant documents on time will result in an automatic suspension of the entity's securities (refer to Listing Rule 17.5).

5. Dividend and distribution information

Listed entities declaring a dividend or distribution for the period ending 31 December 2017 are again reminded that they must use ASX Online forms to announce the dividend or distribution and that if they wish to set a record date for that period, given 31 December 2017 falls on a non-business day, they must set Friday **29 December 2017** as the record date and announce the dividend or distribution by no later than Thursday **21 December 2017** (Day 0 in the Appendix 6A Paragraph 1 timetable).

Listed entities should include the following information in such announcements (see [Appendix 6A](#) paragraph 1):

- Conduit foreign income - where an entity announces a dividend or distribution that is fully or partially unfranked, the announcement should make clear the conduit foreign income (CFI) component of that dividend or distribution, even if the CFI component is nil.

In the online form, please note that questions 3A.4 Franked amount, 3A.6

Unfranked amount and 3A.7 Conduit Foreign Income amount should all add up to the total amount of the dividend/ distribution as advised at question 3A.1b (that is, the Conduit Foreign Income amount is exclusive of the Unfranked amount).

The announcement of franking details is not compulsory when announcing an estimate of a dividend or distribution.

- Dividend/distribution reinvestment plans (DRP) - where an entity has a DRP or other plan in place, ASX requests that the entity make it clear in the announcement whether the DRP will operate or will be suspended for that particular dividend or distribution. If the DRP will operate, the following information should also be given:
 - the last date for electing to participate in the DRP (question 4A.2 in the online form);
 - the discount rate, if applicable (question 4A.3 in the online form);
 - the ranking of the securities to be issued pursuant to the DRP (question 4A.8a in the online form); and
 - pricing period and the pricing methodology for determining the issue price under the DRP (questions 4A.4 and 4A.5 in the online form).

If at the time when 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, the entity should give an indication of when the entity expects to confirm details of the DRP's operation (using Part 5 'Further information' if advising by online form).

Listed entities are also reminded to advise any update to dividend information (including actual amounts and DRP prices) by completing and submitting an Updated Online Form.

If you have any questions please contact your Listings Compliance Adviser or email: onlineforms@asx.com.au.

6. Subscribe to Listed@ASX - Compliance Update

Listed@ASX Compliance Update is a free publication for listed entities and their advisers about ASX rules and requirements. To subscribe, email Listed@ASX or download the free Listed@ASX app from the [Apple app](#) store and [Google Play](#).