



Listed@ASX

Compliance Update 26 March 2019 Update no 03/19

1. Release of 4th edition of the ASX Corporate Governance Principles and Recommendations

On 27 February 2019, following extensive public consultation that began in May 2018, the [4th edition of the Corporate Governance Principles and Recommendations](#) was released by the ASX Corporate Governance Council.

The 4th edition maintains the same flexible, non-mandatory 'if not, why not' approach to disclosure as in earlier editions. It also has the same structure – eight core principles, supporting recommendations, and commentary with guidance on implementing the recommendations.

The 4th edition **will take effect for an entity's first full financial year commencing on or after 1 January 2020**. Accordingly, entities with a 31 December balance date will be required to report against the 4th edition starting with the financial year beginning 1 January 2020 and ending 31 December 2020. Entities with a 30 June balance date will be required to report against the 4th edition starting with the financial year beginning 1 July 2020 and ending 30 June 2021.

As with previous editions, both the Council and ASX encourage listed entities to adopt the 4th edition earlier.

For those listed entities that wish to early adopt, ASX has provided a [step-by-step guide](#) that a listed entity which currently complies fully with the recommendations in the 3rd edition of the *Corporate Governance Principles and Recommendations* will need to implement to comply fully with the recommendations in the 4th edition.

Other relevant documents to review:

- An updated and editable [Appendix 4G](#) that references the recommendations in the 4th edition
- A revised [ASX Guidance Note 9 - Disclosure of Corporate Governance Practices](#), reflecting the changes in the 4th edition and effective from 1 January 2020

All of the above documents are also available for download on the [ASX Compliance downloads page](#) (under the heading “Corporate Governance Disclosures”)

As previously advised, ASX will conduct a national roadshow to promote and explain the changes in the 4th edition. Dates, venues and registration details are available below.

2. Reminder to register for ASX Corporate Governance Roadshow in May 2019

Listed entities are reminded that ASX will be conducting a national roadshow in May 2019 to inform listed entities and other interested stakeholders about changes in the 4th edition of the *Corporate Governance Principles and Recommendations*.

If you haven't already done so, please register via the following links:

- [Register for Adelaide](#)
Date: Tuesday 7 May 2019, 9am to 10am
Venue: Adelaide Convention Centre, North Terrace, Adelaide
- [Register for Perth](#) or contact your Listings Adviser
Date: Wednesday 8 May 2019, 9am to 10am
Venue: Parmelia Hilton Hotel, 14 Mill Street, Perth
- [Register for Sydney](#)
Date: Thursday 9 May 2019, 9am to 10am
Venue: 20 Bridge Street, Sydney
- [Register for Melbourne](#)
Date: Friday 10 May 2019, 9am to 10am
Venue: State Library, 328 Swanston Street Melbourne
- [Register for Brisbane](#)
Date: Wednesday, 15 May 2019, 9am to 10am
Venue: Mercure Hotel, 85-87 North Quay, Brisbane

If you have questions please contact ASX at asxerp@asx.com.au.

3. ASX Market Announcements Office closes one hour earlier from end of Daylight Saving Time

During Daylight Saving, ASX Market Announcements Office (MAO) remains open for an extra hour, until 8:30pm Sydney time, so that its closing time aligns with 5.30pm Perth time.

Daylight Saving ends in all the States where it is observed this year on Sunday 7 April

2019.

From Monday 8 April 2019, the MAO will open at 7:00am AEST and close at 7:30pm AEST on each trading day.

It will start processing at 7:30am AEST/AEDT, giving priority to announcements by entities that have a dual listing in New Zealand so that these are released in time for the opening of trading on the NZX. For those entities that are not dual listed, the MAO will generally commence releasing announcements from approximately 8:25am AEST/AEDT.

The MAO will continue processing and releasing announcements as they are received during the trading day up to 7:30pm AEST/AEDT.

4. Upcoming deadlines for periodic reports

Listed entities are reminded of upcoming deadlines for periodic reports:

- Full year audited accounts/auditor's report/directors' statement (December year-end) – Friday 29 March 2019.
- Quarterly Reports for Mining and Commitments Test Entities – Tuesday 30 April 2019.
- Annual Reports (December year-end) – Tuesday–30 April 2019.

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 under Listing Rule 17.5.

5. 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](#).

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