

Listed@ASX Compliance Update no. 10/22

20 December 2022

1. Upcoming periodic report deadlines

Listed entities are reminded of upcoming deadlines for periodic reports:

- December quarterly reports for mining exploration, oil and gas exploration and commitments test entities – Tuesday 31 January 2023
- Half year accounts for entities other than mining exploration and oil and gas exploration entities (June year-end) – Tuesday 28 February 2023
- Preliminary final reports for entities other than mining exploration and oil and gas exploration entities (December year-end) – Tuesday 28 February 2023
- Half year accounts for mining exploration and oil and gas exploration entities (June year-end) – Thursday 16 March 2023
- Full year audited accounts/auditor's report/directors' statement (December year-end) – Friday 31 March 2023.

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, as outlined below.

2. Reminder: automatic suspension for failing to lodge periodic reports on time – strict enforcement of lodgement deadlines

Under Listing Rule 17.5, if an entity fails to give ASX the documents required under rules 4.2A, 4.3A, 4.4A, 4.5, 4.7B, 4.7C, 4.12, 5.1, 5.2, 5.3, 5.4 or 5.5 or the annual report required under rule 4.7, ASX will suspend its securities from quotation on the trading day after the date on which the documents were due. ASX will not waive this rule.

As outlined in [Listed@ASX Compliance Update- 09/22](#), effective from 31 January 2023, ASX will apply the rules strictly to late lodgement of periodic reports. From that date, if an entity fails to give ASX a periodic report before the ASX Market Announcements Office ('MAO') closes on the business day that the report is due, the entity's securities will automatically be suspended from quotation on the following trading day.

During daylight saving time, the MAO closes at 8:30pm AEDT (5:30pm WST) and when daylight saving does not apply, it closes at 7:30pm AEST (5:30pm WST).

For further information, please refer to [Listed@ASX Compliance Update- 09/22](#).

3. Entities with an ASX Foreign Exempt Listing that go into a halt or suspension on their home exchange

Once listed on ASX, an ASX Foreign Exempt Listing is exempt from complying with most of ASX's listing rules. However, ASX Foreign Exempt Listings do have some important continuing obligations under the listing rules, including an obligation to immediately request a trading halt or suspension if the entity's securities are halted or suspended from quotation on its overseas home exchange.

The continuing obligations of an ASX Foreign Exempt Listing are set out in listing rule 1.15 and described in more detail in section 2.10 of [Guidance Note 4](#).

A trading halt request template is available [here](#) for use by entities dual-listed on ASX and NZX (whether they have a standard ASX Listing or an ASX Foreign Exempt Listing). In addition to contacting your listings adviser at ASX to discuss the trading halt or suspension, the trading halt or suspension request should be emailed to TradingHaltsNZ@asx.com.au.

4. ATO Guidance on GST in the context of IPOs

The Australian Tax Office has provided guidance on claiming GST in the context of an IPO which ASX has posted on its [website](#).

For more information about how to correctly report GST credits on purchases that relate to floating a company, go to ato.gov.au and search for 'GST and floating a company'.
