



Listed@ASX Compliance Update no. 02/24

22 February 2024

1. Half year, preliminary final and change of balance date announcements: order of announcements and early release of announcements during reporting periods

When releasing an Appendix 4D, Appendix 4E or Appendix 4F, the order in which the Appendix and associated documents should be released is:

1. The relevant Appendix and any other documents required to be given to ASX with the Appendix under the Listing Rules.
2. Dividend/distribution online form (if applicable).
3. Any other material, for example, media releases and investor presentations.

Regardless of the order in which documents and online forms are lodged with ASX, ASX will release the relevant Appendix to the market first and other documents in the order set out above.

For further guidance, please refer to section 15 of [ASX Listing Rule Guidance Note 14](#).

Listed entities are also reminded that during Appendix 4D and 4E reporting periods, they can request early release arrangements for their financial reports if they have special requirements around the timing of the release of such announcements. The request must be made at least 24 hours prior to the intended release date by email to [ASX Market Announcements](#). Please note that release under these arrangements is on a best endeavours basis.

2. Upcoming webinar, 6 March 2024: Climate-Related Financial Disclosures

ASX is pleased to partner with the Australian Accounting Standards Board (AASB) and King & Wood Mallesons to present an update on the federal government's proposal to introduce mandatory Climate-Related Financial Disclosures (CRFD) in Australia. The government's announcement and details of the proposal can be found [here](#).

The webinar will outline the government's proposal including who has to report what and by when. It will also cover the draft Australian Sustainability Reporting Standards as proposed in "[EDSR1](#)" and developed by the AASB. The session will include an overview of the key feedback received by the AASB in its consultation (open until 1 March 2024 – details [here](#), together with [AASB's current outreach program](#)), and the pathway to finalisation of the Standards.

The webinar is open to all but will be most relevant to listed entity staff with obligations relating to financial reporting, risk, sustainability reporting, and those who are responsible for communicating with investors and other stakeholders on sustainability-related matters. You can register for the webinar [here](#). Individual invitations to listed companies and ASX education subscribers will be sent this week.

If you missed any of our historical Compliance Updates, you can download past editions [here](#).
