

**Appendix 4B (not equity accounted)**  
**Preliminary final report**

Name of entity

<b>NGIP Agmark Limited</b>
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Company No.

<b>1-3193</b>
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Half yearly  
(tick)

<b>X</b>
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Preliminary final  
(tick)Financial year ended  
(‘current period’)

<b>30 June 2022</b>
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For announcement to the market

Extracts from this report for announcement to the market (see note 1).

K

Sales (or equivalent operating) revenue ( <i>item 1.1</i> )	<b>down</b>	<u>-22%</u>	<b>to</b>	<u>67,356,463</u>	
Abnormal items after tax attributable to shareholders ( <i>item 2.5</i> )	<b>gain (loss) of</b>	<u>0%</u>	<b>to</b>	<u>Nil</u>	
+Operating profit (loss) after tax (before amortisation of goodwill) attributable to shareholders ( <i>item 1.10</i> )	<b>up</b>	<u>54%</u>	<b>to</b>	<u>1,671,084</u>	
+Operating profit (loss) after tax attributable to shareholders ( <i>item 1.10</i> )	<b>up</b>	<u>54%</u>	<b>to</b>	<u>1,671,084</u>	
Extraordinary items after tax attributable to shareholders ( <i>item 1.13</i> )	<b>gain (loss) of</b>	<u>0%</u>	<b>to</b>	<u>Nil</u>	
+Operating profit (loss) and extraordinary items after tax attributable to shareholders ( <i>item 1.16</i> )	<b>up</b>	<u>54%</u>	<b>to</b>	<u>1,671,084</u>	
<b>Dividends (distributions)</b>	<b>Amount per + security</b>				
Final dividend ( <i>Preliminary final report only - item 15.4</i> )					
Interim dividend ( <i>Half yearly report only - item 15.6</i> )		0 t		0	
Previous corresponding period ( <i>Preliminary final report - item 15.5; half yearly report - item 15.7</i> )		0 t		0	
+Record date for determining entitlements to the dividend, (in the case of a trust, distribution) ( <i>see item 15.2</i> )	<table border="1"> <tr> <td></td> </tr> </table>				
Brief explanation of omission of directional and percentage changes to profit in accordance with Note 1 and short details of any bonus or cash issue or other item(s) of importance not previously released to the market:					

## Consolidated profit and loss account

(The figures are not equity accounted)

	Current period K	Previous corresponding period K
1.1 Sales (or equivalent operating) revenue	67,356,463	85,907,987
1.2 Other revenue	775,699	960,365
1.3 <b>Total revenue</b>	<b>68,132,162</b>	<b>86,868,352</b>
1.4 <b>+Operating profit (loss) before abnormal items and tax</b>	<b>2,432,223</b>	<b>4,261,772</b>
1.5 Abnormal items before tax (detail in item 2.4)	-	-
1.6 +Operating profit (loss) before tax (items 1.4 + 1.5)	2,432,223	4,261,772
1.7 Less tax	(761,140)	(605,933)
1.8 +Operating profit (loss) after tax but before outside +equity interests	1,671,084	3,655,839
1.9 Less outside +equity interests	-	-
1.10 <b>+Operating profit (loss) after tax attributable to shareholders</b>	<b>1,671,084</b>	<b>3,655,839</b>
1.11 Extraordinary items after tax (detail in item 2.6)	-	-
1.12 Less outside +equity interests	-	-
1.13 <b>Extraordinary items after tax attributable to shareholders</b>	<b>-</b>	<b>-</b>
1.14 <b>Total +operating profit (loss) and extraordinary items after tax</b> (items 1.8 + 1.11)	<b>1,671,084</b>	<b>3,655,839</b>
1.15 +Operating profit (loss) and extraordinary items after tax attributable to outside +equity interests (items 1.9 + 1.12)	1,671,084	3,655,839
1.16 <b>+Operating profit (loss) and extraordinary items after tax attributable to shareholders</b> (items 1.10 + 1.13)	<b>1,671,084</b>	<b>3,655,839</b>
1.17 Retained profits (accumulated losses) at beginning of financial period	33,671,652	33,455,263
1.18 If change in accounting policy as set out in clause 11 of AASB 1018 Profit and Loss Accounts, adjustments as required by that clause (include brief description)	-	-
1.19 Aggregate of amounts transferred from reserves	-	-
1.20 <b>Total available for appropriation (carried forward)</b>	<b>35,342,736</b>	<b>37,111,102</b>
1.21 Dividends provided for or paid	-	-
1.22 Aggregate of amounts transferred to reserves	-	-
1.23 <b>Retained profits (accumulated losses) at end of financial period</b>	<b>35,342,736</b>	<b>37,111,102</b>

### Profit restated to exclude amortisation of goodwill

	Current period K	Previous corresponding period K
1.24 +Operating profit (loss) after tax before outside +equity interests (item 1.8) and amortisation of goodwill	1,671,084	3,655,839
1.25 Less (plus) outside +equity interests	-	-
1.26 <b>+Operating profit (loss) after tax (before amortisation of goodwill) attributable to shareholders</b>	<b>1,671,084</b>	<b>3,655,839</b>

## Intangible, abnormal and extraordinary items

		<i>Consolidated - current period</i>			
		<b>Before tax K</b>	<b>Related tax K</b>	<b>Related outside +equity interests K</b>	<b>Amount (after tax) attributable to shareholders K</b>
2.1	Amortisation of goodwill	-	-	-	-
2.2	Amortisation of other intangibles	-	-	-	-
2.3	<b>Total amortisation of intangibles</b>	-	-	-	-
2.4	Abnormal items	-	-	-	-
2.5	<b>Total abnormal items</b>	-	-	-	-
2.6	Extraordinary items	-	-	-	-
2.7	<b>Total extraordinary items</b>	-	-	-	-

## Comparison of half year profits

*(Preliminary final report only)*

		<b>Current year</b>	<b>Previous year</b>
		<b>K</b>	<b>K</b>
3.1	Consolidated +operating profit (loss) after tax attributable to shareholders reported for the <i>1st</i> half year (item 1.10 in the half yearly report)	<b>1,671,084</b>	<b>4,261,772</b>
3.2	Consolidated +operating profit (loss) after tax attributable to shareholders for the <i>2nd</i> half year	-	<b>3,761,978</b>

## Consolidated balance sheet

(See note 5)

		At end of current period	As shown in last +annual report	As in last half yearly report
		K	K	K
<b>Current assets</b>				
4.1	Cash	3,634,331	7,143,097	6,189,540
4.2	Receivables	13,414,292	7,726,929	14,434,023
4.3	Investments	-	-	-
4.4	Inventories	35,177,804	29,877,528	22,928,031
4.5	Financial assets (Available for sale)	102	-	102
4.6	<b>Total current assets</b>	<b>52,226,530</b>	<b>44,747,554</b>	<b>43,551,696</b>
<b>Non-current assets</b>				
4.7	Receivables	-	-	-
4.8	Investments	-	-	-
4.9	Inventories	-	-	-
4.10	Exploration and evaluation expenditure capitalised (see para .71 of AASB 1022)	-	-	-
4.11	Development properties (+mining entities)	-	-	-
4.12	Property, plant and equipment (net)	75,406,196	74,466,645	74,352,373
4.13	Deferred tax assets	5,815,471	6,576,611	9,222,634
4.14	Other - Goodwill on consolidation & & Right to use assets	2,351,869	2,866,355	3,658,396
4.15	<b>Total non-current assets</b>	<b>83,573,535</b>	<b>83,909,611</b>	<b>87,233,403</b>
4.16	<b>Total assets</b>	<b>135,800,065</b>	<b>128,657,165</b>	<b>130,785,099</b>
<b>Current liabilities</b>				
4.17	Accounts payable	21,957,893	17,140,468	19,223,561
4.18	Bank overdrafts	19,104,952	16,151,857	14,816,487
4.19	Provisions (Provision for Tax)	3,430,300	3,430,301	3,430,301
4.20	Other-Lease liabilities	-	-	-
4.21	<b>Total current liabilities</b>	<b>44,493,145</b>	<b>36,722,626</b>	<b>37,470,349</b>
<b>Non-current liabilities</b>				
4.22	Deferred tax liability	-	-	2,292,648
4.23	Borrowings	7,085,212	8,601,466	8,478,763
4.24	Provisions (Employee benefits)	2,384,701	2,240,123	2,148,909
4.25	Other - Finance lease payable	11,988	938,476	2,620,247
4.26	<b>Total non-current liabilities</b>	<b>9,481,902</b>	<b>11,780,065</b>	<b>15,540,567</b>
4.27	<b>Total liabilities</b>	<b>53,975,046</b>	<b>48,502,691</b>	<b>53,010,916</b>
4.28	<b>Net assets</b>	<b>81,825,018</b>	<b>80,154,474</b>	<b>77,774,183</b>
<b>Equity</b>				
4.29	Capital	458,907	458,907	458,907
4.30	Reserves	46,023,376	46,023,376	46,023,376
4.31	Retained profits (accumulated losses)	35,342,736	33,672,191	31,291,900
4.32	Equity attributable to shareholders of the parent entity	-	-	-
4.33	Outside +equity interests in controlled entities	-	-	-
4.34	<b>Total equity</b>	<b>81,825,019</b>	<b>80,154,474</b>	<b>77,774,183</b>
4.35	Preference capital included as part of 4.32	-	-	-
		0.23	-	-
		-	-	-
		0.23	-	-

## Exploration and evaluation expenditure capitalised

*To be completed only by entities with mining interests if amounts are material. Include all expenditure incurred regardless of whether written off directly against profit.*

	Current period	Previous corresponding period
	K	K
5.1 Opening balance	-	-
5.2 Expenditure incurred during current period	-	-
5.3 Expenditure written off during current period	-	-
5.4 +Acquisitions, disposals, revaluation increments, etc.	-	-
5.5 Expenditure transferred to development properties	-	-
5.6 <b>Closing balance as shown in the consolidated balance sheet (item 4.10)</b>	-	-

## Development properties

*(To be completed only by entities with mining interests if amounts are material)*

	Current period	Previous corresponding period
	K	K
6.1 Opening balance	-	-
6.2 Expenditure incurred during current period	-	-
6.3 Expenditure transferred from exploration and evaluation	-	-
6.4 Expenditure written off during current period	-	-
6.5 +Acquisitions, disposals, revaluation increments, etc.	-	-
6.6 Expenditure transferred to mine properties	-	-
6.7 <b>Closing balance as shown in the consolidated balance sheet (item 4.11)</b>	-	-

## Consolidated statement of cash flows

(See note 6)

	Current period K	Previous corresponding period K
<b>Cash flows related to operating activities</b>		
7.1 Receipts from customers	62,444,798	87,966,880
7.2 Payments to suppliers and employees	(66,956,797)	(90,775,840)
7.3 Dividends received	-	-
7.4 Other Dividends received	-	-
7.5 Interest and other items of similar nature received	-	-
7.6 Interest and other costs of finance paid	2,216,060	144,042
7.7 Income taxes paid	-	-
7.8 Other - Non cash (depreciation)	1,788,627	3,145,391
<b>7.9 Net operating cash flows</b>	<b>(507,311)</b>	<b>480,473</b>
<b>Cash flows related to investing activities</b>		
7.10 Payment for purchases of property, plant and equipment	(2,814,385)	(1,155,188)
7.11 Proceeds from sale of property, plant and equipment	592,149.57	207,415
7.12 Payment for purchases of equity investments	-	-
7.13 Proceeds from sale of equity investments	-	-
7.14 Loans to other entities	-	-
7.15 Loans repaid by other entities	-	-
7.16 Other	-	-
<b>7.17 Net investing cash flows</b>	<b>(2,222,235)</b>	<b>(947,773)</b>
<b>Cash flows related to financing activities</b>		
7.18 Proceeds from issues of +securities (shares, options, etc.)	-	-
7.19 Proceeds from borrowings (Bank OD to Long term debt)	190,237	-
7.20 Repayment of borrowings and lease liability	(1,706,492)	(665,208)
7.21 Dividends paid	-	-
7.22 Other (Interest paid)	(2,216,060)	-
<b>7.23 Net financing cash flows</b>	<b>(3,732,315)</b>	<b>(665,208)</b>
<b>7.24 Net increase (decrease) in cash held</b>	<b>(6,461,861)</b>	<b>(1,132,508)</b>
7.25 Cash at beginning of period (see Reconciliation of cash)	(9,008,759)	(7,494,439)
7.26 Exchange rate adjustments to item 7.24.	-	-
<b>7.27 Cash at end of period (see Reconciliation of cash)</b>	<b>(15,470,620)</b>	<b>(8,626,947)</b>
	-	0.00
		-

## Consolidated statement of cash flows continued

### Non-cash financing and investing activities

Details of financing and investing transactions which have had a material effect on consolidated assets and liabilities but did not involve cash flows are as follows. If an amount is quantified, show comparative amount.

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### Reconciliation of cash

Reconciliation of cash at the end of the period (as shown in the consolidated statement of cash flows) to the related items in the accounts is as follows.

	Current period K	Previous corresponding period K
8.1 Cash on hand and at bank	3,634,331	6,189,540
8.2 Deposits at call	-	-
8.3 Bank overdraft	(19,104,952)	(14,816,487)
8.4 Other (provide details)	-	-
8.5 <b>Total cash at end of period</b> (item 7.25)	<b>(15,470,620)</b>	<b>(8,626,947)</b>
	0.00	-

### Ratios

	Current period K	Previous corresponding period K
9.1 <b>Profit before abnormal items and tax / sales</b> Consolidated +operating profit (loss) before abnormal items and tax (item 1.4) as a percentage of sales revenue (item 1.1)	3.61%	4.96%
9.2 <b>Profit after tax / +equity interests</b> Consolidated +operating profit (loss) after tax attributable to shareholders (item 1.10) as a percentage of equity (similarly attributable) at the end of the period (item 4.32)	3.64%	7.97%

### Earnings per security (EPS)

	Current period	Previous corresponding period
10.1 Calculation of the following in accordance with <i>AASB 1027: Earnings per Share</i>		
(a) Basic EPS	3.64	7.97
(b) Diluted EPS (if materially different from (a))	3.64	7.97
(c) Weighted average number of ordinary shares outstanding during the period used in the calculation of the Basic EPS	45,890,700	45,890,700

### NTA backing

(see note 7)

	Current period	Previous corresponding period
11.1 +Net tangible asset backing per +ordinary security	1.78	1.69

## Details of specific receipts/outlays, revenues/ expenses

	Current period	Previous corresponding period
	K	K
12.1 Interest revenue included in determining item 1.4	-	-
12.2 Interest revenue included in item 12.1 but not yet received (if material)	-	-
12.3 Interest expense included in item 1.4 (include all forms of interest, lease finance charges, etc.)	871,972	1,076,652
12.4 Interest costs excluded from item 12.3 and capitalised in asset values (if material)	-	-
12.5 Outlays (except those arising from the +acquisition of an existing business) capitalised in intangibles (if material)	-	-
12.6 Depreciation and amortisation (excluding amortisation of intangibles)	2,351,962	3,145,391

## Control gained over entities having material effect

(See note 8)

13.1 Name of entity (or group of entities)

N/A

13.2 Consolidated +operating profit (loss) and extraordinary items after tax of the entity (or group of entities) since the date in the current period on which control was +acquired

K

13.3 Date from which such profit has been calculated

13.4 +Operating profit (loss) and extraordinary items after tax of the entity (or group of entities) for the whole of the previous corresponding period

K

## Loss of control of entities having material effect

(See note 8)

14.1 Name of entity (or group of entities)

N/A

14.2 Consolidated +operating profit (loss) and extraordinary items after tax of the entity (or group of entities) f

N/A

14.3 Date to which the profit (loss) in item 14.2 has been calculated

N/A

14.4 Consolidated +operating profit (loss) and extraordinary items after tax of the entity (or group of entities) while controlled during the whole of the previous corresponding period

N/A

14.5 Contribution to consolidated +operating profit (loss) and extraordinary items from sale of interest leading to loss of control

N/A

## Reports for industry and geographical segments

Information on the industry and geographical segments of the entity must be reported for the current period in accordance with AASB 1005: Financial Reporting by Segments. Because of the different structures employed by entities, a pro forma is not provided. Segment information should be completed separately and attached to this report. However, the following is the presentation adopted in the Appendices to AASB 1005 and indicates which amounts should agree with items included elsewhere in this report.

### Segments

	Current period K
Operating Revenue	-
Sales to customers outside the economic entity	-
Inter-segment sales	-
Unallocated revenue	-
<b>Total revenue (consolidated total equal to item 1.3)</b>	-
Segment result (including abnormal items where relevant)	-
Unallocated expenses	-
Consolidated +operating profit before tax (before equity accounting) (equal to item 1.6)	-

	Current period K	Previous corresponding period K
Segment assets )		
Unallocated assets )	-	-
Total assets (equal to item 4.16 )	-	-

### Dividends (in the case of a trust, distributions)

15.1	Date the dividend (distribution) is payable	N/A
15.2	+Record date to determine entitlements to the dividend (distribution) (ie, on the basis of registrable transfers received up to 5.00 pm	N/A
15.3	If it is a final dividend, has it been declared? (Preliminary final report only)	N/A

### Amount per security

	Amount per +security	
(Preliminary final report only)		
<b>Final dividend:</b>		
15.4	Current year	0 t 0 t
15.5	Previous year	0 t 0 t
(Half yearly and preliminary final reports)		
<b>Interim dividend:</b>		
15.6	Current year	0 t 0 t
15.7	Previous year	0 t 0 t

### Total dividend (distribution) per security (interim plus final)

(Preliminary final report only)

	Current year	Previous year
15.8	+Ordinary securities	0 t 0 t
15.9	Preference +securities	0 t 0 t

### Half yearly report - interim dividend (distribution) on all securities or

### Preliminary final report - final dividend (distribution) on all securities

	Current period K	Previous corresponding period K
15.10	+Ordinary securities	-
15.11	Preference +securities	-
15.12	<b>Total</b>	-

The +dividend or distribution plans shown below are in operation.

Nil
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The last date(s) for receipt of election notices for the +dividend or distribution plans

Nil
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Any other disclosures in relation to dividends (distributions)

Nil
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### Equity accounted associated entities and other material interests

Equity accounting information attributable to the economic entity's share of investments in +associated entities must be disclosed in a separate note. See AASB 1016: Disclosure of Information at

Investments in associated entities	Current period K	Previous corresponding period K
16.1 Statutory carrying value of investments in +associated entities (SCV)	-	-
16.2 Share of +associated entities' retained profits and reserves not included in SCV:		
Retained profits	-	-
Reserves	-	-
16.3 <b>Equity carrying value of investments</b>	-	-

### Material interests in entities which are not controlled entities

The economic entity has an interest (that is material to it) in the following entities.

	<i>Name of entity</i>	Percentage of ownership interest held at end of period or date of disposal		Contribution to +operating profit (loss) and extraordinary items after tax (item 1.14)	
		Current period	Previous corresponding period	Current period (K)	Previous corresponding period (K)
17.1	Equity accounted +associated entities			Equity accounted	
		-	-	-	-
17.2	Other material interests			Not equity accounted (ie part of item 1.14)	
		-	-	-	-

## Issued and quoted securities at end of current period

Description includes rate of interest and any redemption or conversion rights together with prices and dates.

Category of +securities	Number issued	Number quoted	Amount paid per share (toea)	
18.1 Preference +securities (description)	-	-		
18.2 Issued during current period	-	-		
18.3 +Ordinary securities	45,890,691	45,890,691		
18.4 Issued during current period	-	-		
18.5 +Convertible debt securities (description and conversion factor)	-	-		
18.6 Issued during current period	-	-		
18.7 Options (description and conversion factor)	-	-	Exercise price	Expiry date (if any)
18.8 Issued during current period	-	-		
18.9 Exercised during current period	-	-		
18.10 Expired during current period	-	-		
18.11 Debentures (totals only)	-	-		
18.12 Unsecured notes (totals only)	-	-		

## Comments by directors

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## Basis of accounts preparation

*If this report is a half yearly report, it is a general purpose financial report prepared in accordance with the listing rules and AASB 1029: Half-Year Accounts and Consolidated Accounts. It should be read in conjunction with the last +annual report and any announcements to the market made by the entity during the period. [Delete if preliminary final statement.]*

Material factors affecting the revenues and expenses of the economic entity for the current period

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A description of each event since the end of the current period which has had a material effect and is not related to matters already reported, with financial effect quantified (if possible)

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Changes in accounting policies since the last +annual report are disclosed as follows.

(Disclose changes in the half yearly report in accordance with paragraph 15(c) of AASB 1029: Half-Year Accounts and Consolidated Accounts. Disclose changes in the preliminary final report in accordance with AASB 1001: Accounting Policies-Disclosure.)

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## Additional disclosure for trusts

19.1 Number of +units held by the management company or a +related party of it

NA
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19.2 A statement of the fees and commissions payable to the management company.

- \* Identify:
- \* initial service charges
- \* management fees
- \* other fees

NA
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## Annual meeting

(Preliminary final report only)

The annual meeting will be held as follows:

Place

Date

Time

Approximate date the +annual report will be available


## Compliance statement

- 1 This report has been prepared under accounting policies which comply with accounting standards approved by the Accounting Standards Board pursuant to the Companies Act 1997 or other standards acceptable to POMSoX (see note 12).

Identify other standards used

**International Financial Reporting Standards**

- 2 This report, and the financial statements prepared under the Companies Act 1997 (if separate), use the same accounting policies.

- 3 This report does/~~does not~~\* (*delete one*) give a true and fair view of the matters disclosed (see note 2).

- 4 This report is based on financial statements to which one of the following applies. (Tick one)

The financial statements have been audited.

The financial statements have been subject to review.

The financial statements are in the process of being audited or subject to review.

The financial statements have *not* yet been audited or reviewed.

- 5 If the audit report or review by the auditor is not attached, details of any qualifications are attached/will follow immediately they are available\* (*delete one*).

- 6 The entity has/~~does not have~~\* (*delete one*) a formally constituted audit committee.

Sign here:.....  
(Director/Company secretary)



Date:.....

13/09/2022

Print name:.....

Steven Nightingale

1 For announcement to the market The percentage changes referred to in this section are the percentage changes calculated by comparing the current period's figures with those for the p

2 True and fair view If this report does not give a true and fair view of a matter (for example, because compliance with an Accounting Standard is required) the entity must attach a note j

Consolidated profit and loss account

Item 1.1 The definition of "operating revenue" and an explanation of "sales revenue" (or its equivalent) and "other revenue" are set out in *AASB 1004: Disclosure of Operating Revenue*.

Item 1.4 "+operating profit (loss) before abnormal items and tax" is calculated before dealing with outside +equity interests and extraordinary items, but after deducting interest on borrowings, depreciation and amortisation.

3 Item 1.7 This item refers to the total tax attributable to the amount shown in item 1.6. Tax includes income tax but excludes taxes treated as operating expenses.

Income tax If the amount provided for income tax in this report differs (or would differ but for compensatory items) by more than 15% from the amount of income tax *prima facie* payable on the profit before tax, the entity must explain in a note the major items responsible for the difference and their amounts.

Consolidated balance sheet

(a) **Format**

The format of the consolidated balance sheet should be followed as closely as possible. However, additional items may be added if greater clarity of exposition will be achieved, provided the disclosure still meets the requirements of *AASB 1029 and AASB 1034*.

(b) **Basis of revaluation**

If there has been a material revaluation of non-current assets (including investments) since the last +annual report, the entity must describe the basis of revaluation adopted. The description must meet the requirements of paragraphs 9.1-9.4 of *AASB 1010: Accounting for the Revaluation of Non-Current Assets*. If the entity has adopted a procedure of regular revaluation, the basis for which has been disclosed and has not changed, no additional disclosure is required. Trusts should also note paragraph 10 of *AASB 1029* and paragraph 11 of *AASB 1030*.

5

Statement of cash flows For definitions of "cash" and other terms used in this report see *AASB 1026: Statement of Cash Flows*. Entities should follow the form as closely as possible, but variations are permitted if the directors (in the case of a trust, the management company) believe that this presentation is inappropriate. However, the presentation adopted must 6 meet the requirements of *AASB 1026*. +Mining exploration entities may use the form of cash flow statement in Appendix 5B.

Net tangible asset backing Net tangible assets are determined by deducting from total tangible assets all claims on those assets ranking ahead of the +ordinary securities (ie, all 7 liabilities, preference shares, outside +equity interests etc). +Mining entities are *not* required to state a +net tangible asset backing per +ordinary security.

**Gain and loss of control over entities** The gain or loss must be disclosed if it has a material effect on the consolidated financial statements. Details must include the contribution for each gain or loss that increased or decreased the entity's consolidated +operating profit (loss) and extraordinary items after tax by more than 5% compared to the previous 8 corresponding period.

Rounding of figures This report anticipates that the information required is given to the nearest K1,000. However, an entity may report exact figures, if the K'000 headings are 9 amended.

Comparative figures Comparative figures are the unadjusted figures from the previous corresponding period. However, if there is a lack of comparability, a note explaining the 10 position should be attached.

Additional information An entity may disclose additional information about any matter, and must do so if the information is material to an understanding of the reports. The information may be an expansion of the material contained in this report, or contained in a note attached to the report. The requirement under the listing rules for an entity to complete this report does not prevent the entity issuing reports more frequently. Additional material lodged with the +Registrar under the Companies Act 1997 must also be given to 11 POMS0X. For example, a directors' report and statement, if lodged with the +Registrar, must be given to POMS0X.

Accounting Standards POMS0X may for foreign entities accept, for example, the use of accounting standards not approved under the Companies Act 1997 if the entity is not subject 12 to, or is exempted from, the requirements of Section 390 of the Companies Act 1997.