

APPENDIX 4E PRELIMINARY FINAL REPORT

JUMBO INTERACTIVE LIMITED ABN 66 009 189 128 and its Controlled Subsidiaries

Reporting period: Financial year ended 30 June 2011
Previous corresponding period: Financial year ended 30 June 2010

RESULTS FOR ANNOUNCEMENT TO THE MARKET

	2011 \$	2010 \$	Change \$	Change %
Revenue from continuing operations	76,420,309	66,313,094	10,107,215	15
Profit/(loss) after tax attributable to members	4,834,455	(7,311,048)	12,145,503	166
Net profit/(loss) for the period attributable to members	4,861,542	(7,358,319)	12,219,861	166

DIVIDENDS

Proposed final fully franked ordinary dividend of 0.5 cent per share making a total fully franked ordinary dividend of 1.0 cent per share (2010: 0.5 cents) with a franking percentage of 100% (2010: 100%).

The Dividend Reinvestment Plan will operate for the proposed final fully franked dividend as follows:

- DRP election date: up to 9 September 2011, for those shareholders who have not already registered for the DRP or who are changing their previous instructions to participate under the DRP
- Record date: 9 September 2011
- Payment date: 30 September 2011
- Discount rate: 5% of the share price based on the weighted average market price on the first day on which the shares are quoted ex dividend and the following four (4) business days (refer to the Dividend Reinvestment Plan for full details)
- DRP shares will rank equally with all other ordinary fully paid shares in the Company from issue date 30 September 2011.

EXPLANATION OF RESULTS

Operating Results

The consolidated profit of the Group amounted to \$4,834,455, after providing for income tax (2010: \$7,311,048 loss after \$8,290,292 impairments), which is a large increase on the results reported for the year ended 30 June 2010. The significant improvement was largely from continued growth in the online lottery business and a reduction in the losses of the software publishing & distribution business until 31 January 2011 when it ceased operating. Further discussion on the Group's operations now follows:

Review of Operations

(a) Online Lottery

The Company continues to make significant investment in its internet intellectual properties, notably www.ozlotteries.com, and customer management, with 15% growth in operating revenues to \$76,006,981 (2010: \$66,075,365) being achieved mainly through an increasing customer database.

These investments, as well as investments in staff and improvements to underlying technology, have increased the operating costs. This has supported the strong growth in revenues which in turn, has increased operating profit contribution to \$5,548,730 (2010: \$3,754,414).

(b) Software Publishing and Distribution

This division consists of the Manacom and Star businesses, and ceased operations on 31 January 2011.

The divisional loss after providing for income tax was \$98,396 (2011: \$10,571,845 loss).

The ongoing depressed economic conditions, particularly in the main USA market, led to continued weak trading for the Star business, and on 12 November 2010 this business was sold at a loss of \$6,007.

Although the loss contribution by the Manacom business had been reduced since 2010 through cost reductions, the business was unable to return to profitability due to continued adverse conditions in the local over-the-counter software market, which resulted in the business being placed into voluntary administration on 31 January 2011.

As a result of the above, the Software Publishing & Distribution segment has ceased operating.

Other

The information provided in this report contains all the information required by ASX Listing Rule 4.3A.

NOTE: The accounts are in the process of being audited.

Jumbo Interactive Limited and its Controlled Subsidiaries
STATEMENT OF COMPREHENSIVE INCOME
 For the year ended 30 June 2011

	Note	2011 \$	2010 \$
Revenue from continuing operations	2	75,946,130	66,039,971
Cost of sales	3	(61,366,755)	(53,052,708)
Gross profit		14,579,375	12,987,263
Other revenue/income	2	474,179	273,123
Distribution expenses		(44,347)	(81,601)
Marketing costs		(742,913)	(945,162)
Occupancy expenses		(707,563)	(438,098)
Administrative expenses		(7,554,346)	(6,617,212)
Impairment of intangible assets	3	-	(348,585)
Finance costs expense	3	(150,249)	(143,803)
Profit /(loss) before income tax expense		5,854,136	4,685,925
Income tax expenses		(921,285)	(1,425,128)
Profit /(loss) after income tax expense from continuing operations		4,932,851	3,260,797
Profit /(loss) from discontinued operations		(98,396)	(10,571,845)
Profit/(loss) for the year attributable to the owners of Jumbo Interactive Limited	6	4,834,455	(7,311,048)
<i>Other comprehensive income:</i>			
Foreign currency translation differences		27,087	(47,271)
Total comprehensive income for the year attributable to the owners of Jumbo Interactive Limited		4,861,542	(7,358,319)
Earnings Per Share (cents per share)			
Overall operations			
Basic and diluted earnings per share (cents per share)	4	11.4	(17.0)
Continuing operations			
Basic and diluted earnings per share (cents per share)	4	11.2	7.6
Discontinued operations			
Basic and diluted earnings per share (cents per share)	4	(0.2)	(24.6)

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Jumbo Interactive Limited and its Controlled Subsidiaries

STATEMENT OF FINANCIAL POSITION

As at 30 June 2011

	Note	2011 \$	2010 \$
CURRENT ASSETS			
Cash assets and cash equivalents		11,770,674	9,461,658
Receivables		276,647	1,509,509
Current tax assets		576,016	194,485
Inventories		39,894	683,230
TOTAL CURRENT ASSETS		12,663,231	11,848,882
NON-CURRENT ASSETS			
Property, plant and equipment		460,368	812,719
Intangible assets		5,708,356	5,198,083
Deferred tax assets		696,586	828,461
TOTAL NON-CURRENT ASSETS		6,865,310	6,839,263
TOTAL ASSETS		19,528,541	18,688,145
CURRENT LIABILITIES			
Trade and other payables		6,949,523	8,106,023
Borrowings		811,476	2,428,733
Provisions		299,419	284,632
TOTAL CURRENT LIABILITIES		8,060,418	10,819,388
NON-CURRENT LIABILITIES			
Borrowings		1,069,680	1,188,033
Provisions		68,114	80,693
Deferred tax liabilities		248,355	219,706
TOTAL NON-CURRENT LIABILITIES		1,386,149	1,488,432
TOTAL LIABILITIES		9,446,567	12,307,820
NET ASSETS		10,081,974	6,380,325
EQUITY			
Issued capital	5	27,113,586	28,156,064
Retained losses	6	(17,398,827)	(22,036,016)
Reserves		367,215	260,277
TOTAL EQUITY		10,081,974	6,380,325

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Jumbo Interactive Limited and its Controlled Subsidiaries

STATEMENT OF CASH FLOWS

For the year ended 30 June 2011

	Note	2011 \$	2010 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		83,600,662	79,069,368
Payments to suppliers and employees		(77,116,874)	(74,557,362)
Interest received		415,247	258,245
Interest and other costs of finance paid		(183,154)	(239,990)
Income tax received		405,398	-
Income tax paid		(593,826)	(1,240,109)
Net cash provided by (used in) operating activities	11 (a)	<u>6,527,453</u>	<u>3,290,152</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(250,729)	(534,448)
Payments for intangibles		(2,067,960)	(2,211,785)
Payment for loss of control of subsidiary		(374,656)	-
Proceeds from sale of property, plant and equipment		2,043	171,976
Proceeds from sale of intangibles		-	46,186
Net cash provided by (used in) investing activities		<u>(2,691,302)</u>	<u>(2,528,071)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment for buyback of shares		(1,073,422)	-
Proceeds of borrowings		181,561	97,770
Repayment of borrowings		(486,112)	(507,478)
Dividends paid		(166,322)	(645,472)
Net cash provided by (used in) financing activities		<u>(1,544,295)</u>	<u>(1,055,180)</u>
Net increase/(decrease) in cash held		2,291,856	(293,099)
Net foreign exchange differences		17,160	-
Cash and cash equivalents at beginning of year		9,461,658	9,754,757
Cash and cash equivalents at end of year		<u><u>11,770,674</u></u>	<u><u>9,461,658</u></u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Jumbo Interactive Limited and its Controlled Subsidiaries

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2011

Note 1: Basis for preparation of Preliminary Final Report

The Preliminary Final Report has been prepared in accordance with ASX listing rule 4.3A and has been based on the Annual Financial Report which is in the process of being audited. There are no known likely disputes or qualifications at this time. The Financial Report has been prepared in accordance with Australian Accounting Standards, including Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The Preliminary Final Report has been prepared on an accruals basis and is based on historical costs, except for available-for-sale financial assets and held-for-trading investments that have been measured at fair value.

Note 2: Revenue

	2011	2010
	\$	\$
From continuing operations		
<i>Sales revenue</i>		
— Revenue from sale of goods	75,946,130	65,997,416
— Revenue from rendering services	-	42,555
Revenue from continuing operations	<u>75,946,130</u>	<u>66,039,971</u>
<i>Other revenue</i>		
— Interest	413,328	251,339
— Other income	60,851	21,784
	<u>474,179</u>	<u>273,123</u>
Total revenue from continuing operations	<u>76,420,309</u>	<u>66,313,094</u>
From discontinued operations (note 7)		
— Revenue from sale of goods	4,020,877	8,792,989
— Interest	1,919	6,908
— Reversal of impairment of intangible assets	1,258,354	-
	<u>5,281,150</u>	<u>8,799,897</u>

Note 3: Profit/(loss) for the Year

	2011	2010
Profit/(loss) before income tax from continuing operations	\$	\$
includes the following specific expenses:		
Cost of sales		
— Sale of goods	61,366,755	53,052,708
— Sale of services	-	-
Finance costs expensed		
— Interest expense on financial liabilities not at fair value through profit and loss	103,518	98,181
— Fee expense arising from financial liabilities not at fair value through profit and loss	46,731	45,622
Depreciation of non-current assets ¹		
— Plant and equipment	21,092	72,737
Amortisation of non-current assets ¹		
— Leased plant and equipment	64,628	27,401
— Intangibles	1,394,764	953,419
Other expenses		
— Operating lease rentals – minimum lease payments	707,563	438,098
— Employee benefits expense ¹	3,009,390	2,669,430
— Defined contribution superannuation expense ¹	270,018	215,748
— Impairment losses	-	348,585
— Loss on derecognition of intangible assets ¹	73,151	-

¹ included in administration expenses

Note 4: Earnings per share

	2011	2010
Reconciliation of earnings used in calculating earnings per share	\$	\$
a. Basic earnings/(loss) per share		
Profit from continuing operations attributable to owners of Jumbo Interactive Limited used to calculate basic earnings per share	4,932,851	3,260,797
Profit from discontinued operation	(98,396)	(10,571,845)
Profit/(loss) attributable to owners of Jumbo Interactive Limited used to calculate basic earnings per share	<u>4,834,455</u>	<u>(7,311,048)</u>
b. Diluted earnings/(loss) per share		
Profit from continuing operations attributable to owners of Jumbo Interactive Limited used to calculate diluted earnings per share	4,932,851	3,260,797
Profit from discontinued operation	(98,396)	(10,571,845)
Profit/(loss) attributable to owners of Jumbo Interactive Limited used to calculate diluted earnings per share	<u>4,834,455</u>	<u>(7,311,048)</u>
	Number	Number
c. Weighted average number of ordinary shares used as the denominator in calculating basic earnings per share	<u>39,995,382</u>	<u>43,031,525</u>
d. Weighted average number of ordinary shares and potential ordinary shares used as the denominator in calculating diluted earnings per share	<u>39,995,382</u>	<u>43,031,525</u>

Note 5: Issued Capital

	2011 Shares	2011 \$	2010 Shares	2010 \$
Share capital				
Fully paid ordinary shares – no par value	39,536,805	27,113,586	43,031,525	28,156,064
Total number of shares	<u>39,536,805</u>		<u>43,031,525</u>	
Total contributed equity		<u>27,113,586</u>		<u>28,156,064</u>

Movements in ordinary share capital

Date	Details	Number of shares	Issue price \$	\$
1 July 2009	Opening balance	43,031,525		28,156,064
30 June 2010	Balance	43,031,525		28,156,064
23 August 2010	Shares bought back during the year ¹	(3,578,057)	0.3000	(1,073,422)
6 May 2011	Shares issued during the year ²	83,337	0.3719	30,944
30 June 2011	Closing balance	<u>39,536,805</u>		<u>27,113,586</u>

¹ As announced by the Company 23 June 2010, the Company proposed buying back shares owned by a previous director, Mr Ian Mackay, subject to shareholder approval. This was approved by shareholders at an Extraordinary General Meeting held on 19 August 2010 and transacted on 23 August 2010.

² As announced by the Company 9 March 2011, the Company declared a fully franked interim dividend of 0.50 cent per ordinary share in which shareholders were invited to participate in the Company's Dividend Reinvestment Plan. Shares were issued under the DRP on the payment date 6 May 2011.

Note 6: Retained Earnings

	2011 \$	2010 \$
Accumulated losses at the beginning of the financial year	(22,036,016)	(14,079,494)
Net profit/(loss) attributable to the members of the parent entity	4,834,455	(7,311,048)
Dividends paid or provided for	(197,266)	(645,474)
Retained profits at the end of the financial year	<u>(17,398,827)</u>	<u>(22,036,016)</u>

Note 7: Discontinued Operations

i. Description

As disclosed in the 2010 Half Year Report, subsequent to approval by the Company's executive management committee on 4 November 2010, the Company announced on 4 November 2010 its decision to dispose of the Star System Solutions Pty Ltd software business. The business was sold on 12 November 2010.

As announced by the Company on 31 January 2011, the Manacom software publishing and distribution business was placed into voluntary administration on 31 January 2011 due to adverse market conditions in the over-the-counter software security market.

As at 31 January 2011 the entity ceased to be controlled by Jumbo Interactive Limited and became subject to the control of the appointed Liquidators. As a result, Jumbo has treated the loss of control as a disposal of a subsidiary in accordance with AASB 127.

Both the Star business and Manacom Pty Ltd form the Software Publishing & Distribution segment which consequently ceased operations as a result of the above.

ii. Financial performance and cash flow information

Financial information relating to the Star operation for the period to the date of disposal and for the year ended 30 June 2011 is set out below. Further information is set out in Note 25: Segment Reporting.

2011	Star System Solutions Pty Ltd	Manacom Pty Ltd	Total
	\$	\$	\$
Revenue (note 2)	1,674,388	3,606,762	5,281,150
Expenses	(516,508)	(5,445,083)	(5,961,591)
Profit/(loss)	1,157,880	(1,838,321)	(680,441)
Income tax (expense)/ benefit	581,766	645,930	1,227,696
Profit/(loss) attributable to members of the parent entity	1,739,646	(1,192,391)	547,255
Loss on sale of business	(6,007)	-	(6,007)
Loss on loss of control of subsidiary in voluntary administration	-	(639,644)	(639,644)
Profit/(loss) before tax from discontinued operations	(6,007)	(639,644)	(645,651)
Income tax expense	-	-	-
	(6,007)	(639,644)	(645,651)
Profit after income tax from discontinued operations	1,733,639	(1,832,035)	(93,396)
Profit attributable to owners of the parent entity relates to:			
Profit/(loss) from continuing operations			4,932,851
Profit/(loss) from discontinued operations			(98,396)
			4,834,455
Net cash inflow from operating activities	(31,065)	(690,978)	(722,043)
Net cash inflow/(outflow) from investing activities (includes an outflow of \$374,656 from the loss of control of the subsidiary in voluntary administration)	9,882	364,634	374,516
Net cash inflow/(outflow) from financing activities	(114,350)	(71,368)	(185,718)
Net increase/(decrease) in cash generated by the discontinued operations	(135,533)	(397,712)	(533,245)

2010	Star System Solutions Pty Ltd \$	Manaccomm Pty Ltd \$	Total \$
Revenue (note 2)	870,608	7,929,289	8,799,897
Expenses	(912,253)	(11,676,324)	(12,588,577)
Impairment of intangible assets	(3,190,570)	(4,751,137)	(7,941,707)
Profit/(loss) before tax from discontinued operations	(3,232,215)	(8,498,172)	(11,730,387)
Income tax benefit	31,532	1,127,010	1,158,542
Profit/(loss) after income tax from discontinued operations	(3,200,683)	(7,371,162)	(10,571,845)
Profit attributable to owners of the parent entity relates to:			
Profit from continuing operations			3,260,797
Profit from discontinued operations			(10,571,845)
			(7,311,048)
Net cash inflow from operating activities	53,243	(1,962,959)	(1,909,716)
Net cash inflow/(outflow) from investing activities (includes an outflow of \$374,656 from the loss of control of the subsidiary in voluntary administration)	(96,357)	1,201,287	1,104,930
Net cash inflow/(outflow) from financing activities	9,585	(75,937)	(66,352)
Net increase/(decrease) in cash generated by the discontinued operations	(33,529)	(837,609)	(871,138)

iii. Details of the sale of the Star business

	2011 \$
Sale consideration	1,529,790
Consisting of:	
Cash	-
Consideration offset against outstanding deferred consideration payable as at 15 December 2010 under the 14 November 2008 purchase agreement	1,529,790
Total disposal consideration	1,529,790
Cash consideration received and cash inflow	-
Carrying amount of net assets sold	(1,535,797)
Loss on sale before income tax	(6,007)
Income tax benefit	-
Loss on sale after income tax	(6,007)

The carrying amounts of the assets and liabilities as at the date of sale (12 November 2010) were:

	12 November 2010 \$
Property, plant and equipment	16,007
Intellectual property	1,519,790
Total assets	1,535,797
Total liabilities	-
Net Assets	1,535,797

iv. Details of the voluntary administration of Manaccom Pty Ltd

	2011
	\$
Cash paid to administrator on loss of control	(374,656)
Total cash lost on loss of control	<u>(374,656)</u>
Carrying amount of net assets over which control was lost	(264,988)
Loss on loss of control of subsidiary before income tax	<u>(639,644)</u>
Income tax benefit	-
Loss in loss of control of subsidiary after income tax	<u>(639,644)</u>

The carrying amounts of the assets and liabilities as at the date of voluntary administration (31 January 2011) were:

	31 January 2011
	\$
Property, plant and equipment	377,624
Intangible assets	31,350
Deferred tax asset	273,831
Trade and other receivables	640,216
Inventories	789,903
Total assets	<u>2,112,924</u>
Trade and other creditors	1,501,860
Borrowings	119,298
Provision for employee benefits	201,778
Other provisions	25,000
Total liabilities	<u>1,847,936</u>
Net assets	<u>264,988</u>

Note 8: Net Tangible Assets per Security

	2011	2010
	Cent	Cent
Net Tangible Assets per ordinary share	9.3	0.8

Note 9: Segment Reporting

Segment information is presented using a 'management approach', i.e. segment information is provided on the same basis as information used for internal reporting purposes by the chief operating decision maker (strategic steering committee that makes strategic decisions). Comparatives for 2010 were stated on this basis.

Accounting policies

Segment revenues and expenses are those that are directly attributable to a segment and the relevant portion that can be allocated to the segment on a reasonable basis.

Segment information

(a) Description of segments

Management has determined the operating segments based on the reports reviewed by the strategic steering committee that are used to make strategic decisions.

The Committee considered the business from both a product and a geographic perspective and has identified the reportable segments. The only continuing operations segment is Internet Lotteries.

Internet Lotteries segment consists of retail of lottery tickets sold both in Australia and eligible international jurisdictions, and internet database management/marketing. The Committee monitors the performance of the regions combined.

The former Software Publishing and Distribution segment consisted of publishing and distribution of third party software programmes, and the design, development, sale and maintenance of proprietary software programmes for accounting systems. This segment was reclassified as discontinued operations during the financial year (refer Note 7: Discontinued Operations for further details). Accordingly, the Group has restated its segment information to disclose such information for continuing operations as required by AASB 8.

(b) Segment information provided to the strategic steering committee

The segment information provided to the strategic steering committee for the reportable segments for the year ended 30 June 2011 is as follows:

2011	Internet Lotteries
	\$
Total segment revenue/income	76,006,981
Inter-segment revenue	-
Revenue from external customers	<u>76,006,981</u>
NPBT	<u>5,548,730</u>
Interest revenue	413,328
Finance costs expense	1,732
Depreciation and amortisation	1,480,484
Loss on derecognition of intangible assets	73,151

The segment information provided to the strategic steering committee for the reportable segments for the year ended 30 June 2010 is as follows:

2010	Internet Lotteries
	\$
Total segment revenue/ income	66,079,365
Inter-segment revenue	-
Revenue from external customers	<u>66,079,365</u>
NPBT	<u>3,754,414</u>
Interest revenue	251,339
Finance costs expense	-
Depreciation and amortisation	1,053,848

There was no impairment charge or other significant non-cash item recognised in 2010 relating to the segment.

(c) Other segment information

i. Segment revenue

The revenue from external parties reported to the strategic steering committee is measured in a manner consistent with that in the profit or loss.

Revenues from external customers are derived from the sale of lottery tickets and provision of related services. A breakdown of revenue and results is provided in the tables above.

Segment revenue reconciles to total revenue from continuing operations as follows:

	2011	2010
	\$	\$
Total segment revenue	76,006,981	66,079,363
Interest revenue	413,328	251,339
Other	-	(17,608)
Total revenue from continuing operations (note 2)	<u>76,420,309</u>	<u>66,313,094</u>

The entity is domiciled in Australia. The amount of its revenue from external customers in Australia is \$65,826,617 (2010: \$53,521,931), and the total revenue from external customers in other countries is \$10,593,692 (2010: \$12,791,163). Revenues of \$3,136,725 (2010: \$3,242,912) are from external customers in Fiji. Segment revenues are allocated based on the country in which the customer is located.

No single external customer derives more than 10% of total revenues.

ii. NPBT

The strategic steering committee assesses the performance of the operating segments based on a measure of NPBT. This measure excludes the effects of non-recurring expenditure from the operating segments such as restructuring costs and impairments when the impairment is the result of an isolated, non-recurring event. Furthermore the measure excludes the effects of foreign currency gains/(losses).

A reconciliation of the NPBT to operating profit before income tax is provided as follows:

	2011	2010
	\$	\$
NPBT	5,548,730	3,754,414
Intersegment eliminations ¹	1,437,338	2,586,897
Interest revenue	413,328	251,339
Corporate expenses		
Impairment losses	-	(348,585)
Finance costs expense	(148,518)	(143,803)
Share based payments expense	(79,851)	(146,582)
Directors' remuneration	(173,264)	(141,634)
Salaries and wages	(689,674)	(673,520)
Other	(453,953)	(452,601)
Profit before income tax from continuing operations (per P&L)	<u>5,854,136</u>	<u>4,685,925</u>

¹ the key items of the intersegment eliminations are:

Provision for non-recovery of inter-company loans	1,437,338	4,679,553
Dividends received by parent from subsidiary	-	(2,000,000)

Note 10: Contingent Liabilities

	2011	2010
	\$	\$
Estimates of the potential financial effect of contingent liabilities that may become payable:		
Contingent Liabilities		
The Group's bankers have provided guarantees to third parties in relation to premises leased by Group companies. These guarantees have no expiry term and are payable on demand, and are secured by a fixed and floating charge over the Group's assets.	<u>160,763</u>	<u>236,283</u>
Related party guarantees provided by subsidiary entities		
A subsidiary entity has provided guarantees to third parties in relation to premises leased by its wholly owned subsidiaries. These guarantees have no expiry term and are payable on demand, and unsecured.	<u>18,616</u>	<u>32,265</u>

Note 11: Cash Flow Information

	2011	2010
	\$	\$
a. Reconciliation of Cash Flow from Operations with Profit/(Loss) after Income Tax		
Profit/(loss) for the year after income tax	4,834,455	(7,311,048)
Non-cash flows		
Amortisation	1,474,497	1,007,902
Depreciation	142,779	202,420
Impairment provision	(1,258,354)	8,290,292
Derecognition of subsidiary in voluntary administration	639,644	-
(Gain)/Loss on sale of business	6,007	-
Derecognition of intangibles assets	73,151	-
Other	-	400
Share option expense	79,851	146,582
Increase/(decrease) in foreign exchange reserve excluding bank balances	9,927	(47,271)
Changes in operating assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
Decrease/(Increase) in trade receivables	556,303	1,348,702
Decrease/(Increase) in other receivables	74,816	100,027
Decrease/(Increase) in inventories	(173,296)	(176,630)
Decrease/(increase) in DTA	(141,955)	(5,995)
Increase/(decrease) in trade creditors	1,094,421	(314,242)
Increase/(decrease) in other creditors	(668,323)	643,854
Increase/(decrease) in other provisions	136,412	372,399
Increase/(decrease) in DTL	28,649	19,206
Increase/(decrease) in provision for income tax	(381,531)	(986,446)
Cash flow from operations	6,527,453	3,290,152

b. Facilities with Banks

	2011	2010
	\$	\$
Credit facility	3,035,763	3,236,283
Facilities utilised		
– Overdraft	(110,061)	-
– Multi Option	(62,762)	(190,666)
– Loans	(1,708,333)	(1,999,998)
– Bank guarantees	(160,763)	(236,283)
Amount Available	993,844	809,336

The facilities are provided by ANZ Group Limited subject to general and specific terms and conditions being set and met periodically. Interest rates are both fixed and variable and subject to adjustment.

Note 12: Events Subsequent to Reporting Date

There were no other material events after the balance sheet date.