

Appendix 4B (rule 4.13(a))

Half yearly/preliminary final report

Introduced 1/12/97. Origin: Appendices 3, 4. Amended 1/7/98, 1/9/99, 1/7/2000.

Name of entity

JUMBO CORPORATION LIMITED

ACN, ARBN or ARSN

Half yearly
(tick)

Preliminary
final (tick)

Half year ended ('current period')

a.c.n. 009 189 128

31 DECEMBER 2000

Equity accounted results for announcement to the market (whole dollars)

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

\$A

Sales (or equivalent operating) revenue (<i>item 1.1</i>)	up	144%	to	174,895
Abnormal items after tax attributable to members (<i>item 2.5</i>)	gain (loss) of			-
+Operating profit (loss) after tax (before amortisation of goodwill) attributable to members (<i>item 1.26</i>)	up	54%	to	(377,846)
+Operating profit (loss) after tax attributable to members (<i>item 1.10</i>)	up	83%	to	(377,846)
Extraordinary items after tax attributable to members (<i>item 1.13</i>)	gain (loss) of			-
+Operating profit (loss) and extraordinary items after tax attributable to members (<i>item 1.16</i>)	up	83%	to	(377,846)
Dividends (distributions)				
	Amount per security	Franked amount per security at 36% tax		
Final dividend (<i>Preliminary final report only - item 15.4</i>)				
Interim dividend (<i>Half yearly report only - item 15.6</i>)	Nil ¢	Nil ¢		
Previous corresponding period (<i>Preliminary final report - item 15.5; half yearly report - item 15.7</i>)	Nil ¢	Nil ¢		
+Record date for determining entitlements to the dividend, (in the case of a trust, distribution) (<i>see item 15.2</i>)	Not applicable			
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:				
Not applicable				

+ See chapter 19 for defined terms.

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Consolidated profit and loss account

	Current period - \$A (whole dollars)	Previous corresponding period - \$A (whole dollars)
1.1 Sales (or equivalent operating) revenue	174,895	71,648
1.2 Share of associates' "net profit (loss) attributable to members" (equal to item 16.7)	-	-
1.3 Other revenue (Export Market Dev. Grant)	60,000	-
1.4 +Operating profit (loss) before abnormal items and tax	(438,639)	(4,981,934)
1.5 Abnormal items before tax (detail in item 2.4)	-	-
1.6 +Operating profit (loss) before tax (items 1.4 + 1.5)	(438,639)	(4,981,934)
1.7 Less tax	-	-
1.8 +Operating profit (loss) after tax but before outside +equity interests	(438,639)	(4,981,934)
1.9 Less outside +equity interests	(60,793)	(2,698,280)
1.10 +Operating profit (loss) after tax attributable to members	(377,846)	(2,283,654)
1.11 Extraordinary items after tax (detail in item 2.6)	-	-
1.12 Less outside +equity interests	-	-
1.13 Extraordinary items after tax attributable to members	-	-
1.14 Total +operating profit (loss) and extraordinary items after tax (items 1.8 + 1.11)	(438,639)	(4,981,934)
1.15 +Operating profit (loss) and extraordinary items after tax attributable to outside +equity interests (items 1.9 + 1.12)	(60,793)	(2,698,280)
1.16 +Operating profit (loss) and extraordinary items after tax attributable to members (items 1.10 + 1.13)	(377,846)	(2,283,654)
1.17 Retained profits (accumulated losses) at beginning of financial period	(18,484,753)	(6,012,043)
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 Total available for appropriation (carried forward)	(18,862,599)	(8,295,697)

+ See chapter 19 for defined terms.

Consolidated profit and loss account continued

1.20	Total available for appropriation (<i>brought forward</i>)	(18,862,599)	(8,295,697)
1.21	Dividends provided for or paid	-	-
1.22	Aggregate of amounts transferred to reserves	-	-
1.23	Retained profits (accumulated losses) at end of financial period	(18,862,599)	(8,295,697)

Profit restated to exclude amortisation of goodwill

	Current period \$A (whole dollars)	Previous corresponding period \$ A (whole dollars)
1.24	(438,639)	(3,520,934)
1.25	(60,793)	(2,698,280)
1.26	(377,846)	(822,654)

Intangible, abnormal and extraordinary items

	<i>Consolidated - current period</i>			
	Before tax \$A (whole dollars)	Related tax \$A (whole dollars)	Related outside +equity interests \$A (whole dollars)	Amount (after tax) attributable to members \$A(whole dollars)
2.1	-	-	-	-
2.2	-	-	-	-
2.3	-	-	-	-
	Total amortisation of intangibles			
2.4	-	-	-	-
	Total abnormal items			
2.6	-	-	-	-
2.7	-	-	-	-
	Total extraordinary items			

Comparison of half year profits

(Preliminary final report only)

	Current year - \$A (whole dollars)	Previous year - \$A (whole dollars)
3.1	Not applicable	Not applicable
3.2	Not applicable	Not applicable

+ See chapter 19 for defined terms.

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Consolidated balance sheet (See note 5)		At end of current period \$A (whole dollars)	As shown in last annual report \$A (whole dollars)	As in last half yearly report \$A (whole dollars)
Current assets				
4.1	Cash	978,623	399,394	729,768
4.2	Receivables	50,053	1,276,698	204,364
4.3	Investments	40,000	-	-
4.4	Inventories	-	-	-
4.5	Other (prepayments)	-	-	76,116
4.6	Total current assets	1,068,676	1,676,092	1,010,248
Non-current assets				
4.7	Receivables	-	-	-
4.8	Investments in associates	-	-	-
4.9	Other investments	-	-	-
4.10	Inventories	-	-	-
4.11	Exploration and evaluation expenditure capitalised (see para .71 of AASB 1022)	-	-	-
4.12	Development properties (*mining entities)	-	-	-
4.13	Other property, plant and equipment (net)	40,217	47,809	56,222
4.14	Intangibles (net)	-	-	9,208,343
4.15	Other (provide details if material)	-	-	-
4.16	Total non-current assets	40,217	47,809	9,264,565
4.17	Total assets	1,108,893	1,723,901	10,274,813
Current liabilities				
4.18	Accounts payable	321,824	431,419	353,752
4.19	Borrowings	20,166	21,345	23,203
4.20	Provisions	106,417	74,394	49,552
4.21	Other (provide details if material)	-	-	-
4.22	Total current liabilities	448,407	527,158	426,507
Non-current liabilities				
4.23	Accounts payable	-	-	-
4.24	Borrowings	-	9,131	18,990
4.25	Provisions	-	-	-
4.26	Other (provide details if material)	-	-	-
4.27	Total non-current liabilities	-	9,131	18,990
4.28	Total liabilities	448,407	536,289	445,497

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4.29	Net assets	660,486	1,187,612	9,829,316
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Consolidated balance sheet continued

	Equity			
4.30	Capital	20,070,041	18,988,423	18,389,293
	Convertible note	-	1,170,000	-
4.31	Reserves	-	-	-
4.32	Retained profits (accumulated losses)	(18,862,474)	(18,484,753)	(8,295,697)
4.33	Equity attributable to members of the parent entity	1,207,567	1,673,670	10,093,596
4.34	Outside +equity interests in controlled entities	(547,081)	(486,058)	(264,280)
4.35	Total equity	660,486	1,187,612	9,829,316
4.36	Preference capital included as part of 4.33	Nil	Nil	Nil

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 \$A (whole dollars)	Previous corresponding period \$A(whole dollars)
5.1 Opening balance	Nil	Nil
5.2 Expenditure incurred during current period		
5.3 Expenditure written off during current period	Not applicable	Not applicable
5.4 Acquisitions, disposals, revaluation increments, etc.		
5.5 Expenditure transferred to Development Properties		
5.6 Closing balance as shown in the consolidated balance sheet (item 4.11)	Nil	Nil

Development properties

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

	Current period \$A (whole dollars)	Previous corresponding period \$A(whole dollars)
6.1 Opening balance	Nil	Nil
6.2 Expenditure incurred during current period		
6.3 Expenditure transferred from exploration and evaluation		
6.4 Expenditure written off during current period	Not applicable	Not applicable
6.5 Acquisitions, disposals, revaluation increments, etc.		
6.6 Expenditure transferred to mine properties		

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6.7	Closing balance as shown in the consolidated balance sheet (item 4.12)	Nil	Nil
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Consolidated statement of cash flows

(See note 6)

	Current period \$A (whole dollars)	Previous corresponding period \$A (whole dollars)
Cash flows related to operating activities		
7.1 Receipts from customers	205,045	195,022
7.2 Payments to suppliers and employees	(678,473)	(1,853,709)
7.3 Dividends received from associates	-	-
7.4 Other dividends received	-	-
7.5 Interest and other items of similar nature received	23,124	30,403
7.6 Interest and other costs of finance paid	(1,598)	(4,246)
7.7 Income taxes paid	-	-
7.8 Other (Export Market Development Grant)	60,000	-
7.9 Net operating cash flows	(391,902)	(1,632,530)
Cash flows related to investing activities		
7.10 Payment for purchases of property, plant and equipment	(177)	(15,206)
7.11 Proceeds from sale of property, plant and equipment	-	-
7.12 Payment for purchases of equity investments	-	-
7.13 Proceeds from sale of equity investments	-	-
7.14 Loans to other entities	-	-
Loans to related parties	-	(36,842)
Investment in listed shares	(100,000)	-
7.15 Loans repaid by other entities	-	(137,956)
7.16 Other (security deposit)	-	(60,000)
7.17 Net investing cash flows	(100,177)	(250,004)
Cash flows related to financing activities		
7.18 Proceeds from issues of +securities (shares, options, etc.)	1,170,000	2,542,825
7.19 Proceeds from borrowings	-	-
7.20 Repayment of borrowings	(10,310)	(11,939)
Dividends paid	-	-
7.22 Other (cost of capital raising)	(88,382)	(560,505)
7.23 Net financing cash flows	1,071,308	1,970,381
7.24 Net increase (decrease) in cash held	579,229	87,847
7.25 Cash at beginning of period (see Reconciliation of cash)	399,394	641,921
7.26 Exchange rate adjustments to item 7.25	-	-
7.27 Cash at end of period (see Reconciliation of cash)	978,623	729,768

+ See chapter 19 for defined terms.

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.

Not applicable

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 \$A (whole dollars)	Previous corresponding period \$A (whole dollars)
8.1 Cash on hand and at bank	978,623	729,768
8.2 Deposits at call	-	-
8.3 Bank overdraft	-	-
8.4 Other (provide details)	-	-
8.5 Total cash at end of period (item 7.26)	978,623	729,768

Ratios	Current period	Previous corresponding Period Dec 1999
9.1 Profit before abnormals and tax / sales Consolidated +operating profit (loss) before abnormal items and tax (item 1.4) as a percentage of sales revenue (item 1.1)	(250.8) %	(6953.3) %
9.2 Profit after tax / +equity interests Consolidated +operating profit (loss) after tax attributable to members (item 1.10) as a percentage of equity (similarly attributable) at the end of the period (item 4.33)	(31.3) %	(22.6) %

Earnings per security (EPS)	Current period	Previous corresponding period Dec 1999
10.1 Calculation of the following in accordance with AASB 1027: Earnings per Share		
(a) Basic EPS	(0.24) cents loss	(2.26) cents loss
(b) Diluted EPS (if materially different from (a))	n/a	n/a
(c) Weighted average number of ordinary shares outstanding during the period used in the calculation of the Basic EPS	156,473,368	101,165,434

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NTA backing <i>(see note 7)</i>	Current period	Previous corresponding period Dec 1999
11.1 Net tangible asset backing per +ordinary security	0.42 cents per share	0.48 cents per share

Details of specific receipts/outlays, revenues/ expenses

	Current period \$A (whole dollars)	Previous corresponding period \$A (whole dollars)
12.1 Interest revenue included in determining item 1.4	23,214	30,403
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.)	1,598	4,246
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)	-	170,000
12.6 Depreciation and amortisation (excluding amortisation of intangibles)	7,769	16,296

Control gained over entities having material effect

(See note 8)

13.1 Name of entity (or group of entities)	No controlled entities were acquired during the half-year.
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	\$ not applicable
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	\$ not applicable

+ See chapter 19 for defined terms.

Loss of control of entities having material effect

(See note 8)

14.1	Name of entity (or group of entities)	No controlled entities were disposed of during the half-year
14.2	Consolidated +operating profit (loss) and extraordinary items after tax of the entity (or group of entities) for the current period to the date of loss of control	\$ not applicable
14.3	Date to which the profit (loss) in item 14.2 has been calculated	-
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	\$ not applicable
14.5	Contribution to consolidated +operating profit (loss) and extraordinary items from sale of interest leading to loss of control	\$ not applicable

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

Operating Revenue	Jumbo Corporation operates predominantly
Sales to customers outside the economic entity	in the e-commerce industry and
Inter-segment sales	predominantly in Australia
Unallocated revenue	
Total revenue	
Segment result (including abnormal items where relevant)	
Unallocated expenses	
Consolidated +operating profit before tax (equal to item 1.6)	
Segment assets)	<i>Comparative data for segment assets should be</i>
Unallocated assets)	<i>as at</i>
Total assets (equal to item 4.17))	<i>the end of the previous corresponding period.</i>

Dividends (in the case of a trust, distributions)

15.1	Date the dividend (distribution) is payable	Not applicable
15.2	+Record date to determine entitlements to the dividend (distribution) (ie, on the basis of registrable transfers received by 5.00 pm if +securities are not +CHESS approved, or security holding balances established by 5.00 pm or such later time permitted by SCH Business Rules if +securities are +CHESS approved)	Not applicable

+ See chapter 19 for defined terms.

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15.3 If it is a final dividend, has it been declared?
(Preliminary final report only)

Not applicable

+ See chapter 19 for defined terms.

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Amount per security

		Amount per security	Franked amount per security at 36% tax	Amount per security of foreign source dividend
15.4	<i>(Preliminary final report only)</i> Final dividend: Current year	Nil ¢	Nil ¢	Nil ¢
15.5	Previous year	Nil ¢	Nil ¢	Nil ¢
15.6	<i>(Half yearly and preliminary final reports)</i> Interim dividend: Current year	Nil ¢	Nil ¢	Nil ¢
15.7	Previous year	Nil ¢	Nil ¢	Nil ¢

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

(Preliminary final report only)

	Current year	Previous year
15.8 +Ordinary securities	Nil ¢	Nil ¢
15.9 Preference +securities	Nil ¢	Nil ¢

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

	Current period \$A	Previous corresponding period - \$A
15.10 +Ordinary securities	Not applicable	Not applicable
15.11 Preference +securities		
15.12 Total		

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

No dividend or distribution plans are in operation
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The last date(s) for receipt of election notices for the +dividend or distribution plans

Not applicable

Any other disclosures in relation to dividends (distributions)

+ See chapter 19 for defined terms.

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Not applicable

+ See chapter 19 for defined terms.

Details of aggregate share of profits (losses) of associates

Entity's share of associates'	Current period \$A (whole dollars)	Previous corresponding period - \$A (whole dollars)
16.1 Operating profit (loss) before income tax	Not applicable	Not applicable
16.2 Income tax expense	-	-
16.3 Operating profit (loss) after income tax	-	-
16.4 Extraordinary items net of tax	-	-
16.5 Net profit (loss)	-	-
16.6 Outside equity interests	-	-
16.7 Net profit (loss) attributable to members	Not applicable	Not applicable

Material interests in entities which are not controlled entities

The economic entity has an interest (that is material to it) in the following entities. If the interest was acquired or disposed of during either the current or previous corresponding period, indicate date of acquisition ("from xx/xx/xx") or disposal ("to xx/xx/xx").

Name of entity	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 - \$A'000	Previous corresponding period- \$A'000
17.1 Equity accounted associates				
Not applicable				
17.2 Total	Nil	Nil	Nil	Nil
17.3 Other material interests				

+ See chapter 19 for defined terms.

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17.4 Total	Nil	Nil	Nil	Nil
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+ See chapter 19 for defined terms.

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	Total number	Number quoted	Issue price per security (see note 15) (cents)	Amount paid up per security (see note 15) (cents)
18.1 Preference +securities <i>(description)</i>	Nil			
18.2 Changes during current period (a) Increases through issues (b) Decreases through returns of capital, buybacks, redemptions	Nil Nil			
18.3 +Ordinary securities	157,720,171	92,095,171	Fully paid	Fully paid
18.4 Changes during current period (a) Increases through issues (b) Decreases through returns of capital, buybacks	22,941,171 -	22,941,171 -	Fully paid	Fully paid
18.5 +Convertible debt securities <i>(description and conversion factor)</i>	Nil	Nil		
18.6 Changes during current period (a) Increases through issues (b) Decreases through securities matured, converted	Nil \$ 1,170,000		Converted to 22,941,171 shares	Fully paid
18.7 Options <i>(description and conversion factor)</i>			<i>Exercise price</i>	<i>Expiry date (if any)</i>
	2,300,000	Nil	25 c	31.01.01
	22,500,000	Nil	25 c	31.12.02
	32,500,000	Nil	50 c	10.07.02
	22,941,171	Nil	20 c	10.07.02
18.8 Issued during current period	22,941,171	Nil	20 c	10.07.02
18.9 Exercised during current period	Nil	Nil		
18.10 Expired during current period	Nil	Nil		
18.11 Debentures <i>(totals only)</i>	Nil	Nil		
18.12 Unsecured notes <i>(totals only)</i>	Nil	Nil		

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Comments by directors

Comments on the following matters are required by ASX or, in relation to the half yearly report, by AASB 1029: Half-Year Accounts and Consolidated Accounts. The comments do not take the place of the directors' report and statement (as required by the Corporations Law) and may be incorporated into the directors' report and statement. For both half yearly and preliminary final reports, if there are no comments in a section, state NIL. If there is insufficient space to comment, attach notes to this report.

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

During the half-year the Company received an Export Market Development Grant of \$60,000.
During the half-year the Company set aside the amount of \$60,000 to provision for diminution in value of investments in listed shares.

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)

On 22 February 2001 the Company announced to ASX the acquisition of a 70% equity interest in Building Site Services (Aust.) Pty Ltd, which operates a business-to-business web portal for the commercial building industry. The web site is focused on the commercial building industry and contains information about major jobs won,current tenders,building companies,subcontractors and suppliers. Paying subscribers use the site to find work and advertise their services to other participants. The site has been in development for 9 months and was released in December 2000. Jumbo Corporation plans to enhance the site using its e-commerce software and re-release the site on 26 March 2001. The 70% equity is to be acquired via the payment of \$60,000 in cash and the provision of IT support and software to the value of \$100,000.
This business will be conducted under the registered business name " NEOBUILD ".

Franking credits available and prospects for paying fully or partly franked dividends for at least the next year

The Company has no franking credits available.

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.)

+ See chapter 19 for defined terms.

There have been no changes in accounting policies during the half-year.

Additional disclosure for trusts

- | | | |
|------|---|----------------|
| 19.1 | Number of units held by the management company or responsible entity or their related parties. | Not applicable |
| 19.2 | A statement of the fees and commissions payable to the management company or responsible entity.

Identify:
? initial service charges
? management fees
? other fees | Not applicable |

Annual meeting

(Preliminary final report only)

The annual meeting will be held as follows:

Place	Not applicable
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 as defined in the Corporations Law or other standards acceptable to ASX (see note 13).

Identify other standards used	No other accounting standards are used
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2 This report, and the +accounts upon which the report is based (if separate), use the same accounting policies.

3 This report does give a true and fair view of the matters disclosed (see note 2).

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4 This report is based on +accounts to which one of the following applies.

(Tick one)



The +accounts have been audited.



The +accounts have been subject to review.



The +accounts are in the process of being audited or subject to review.



The +accounts 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*). (*Half yearly report only - the audit report or review by the auditor must be attached to this report if this report is to satisfy the requirements of the Corporations Law.*)

6 The entity has a formally constituted audit committee.

Sign here:

Date:

Print name:

Mike Veverka , director

Notes

- 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 previous corresponding period. Do not show percentage changes if the change is from profit to loss or loss to profit, but still show whether the change was up or down. If changes in accounting policies or procedures have had a material effect on reported figures, do not show either directional or percentage changes in profits. Explain the reason for the omissions in the note at the end of the announcement section.
- 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 providing additional information and explanations to give a true and fair view.
- 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 1.2 'Share of associates' "net profit (loss) attributable to members" would form part of "other revenue" in *AASB 1004* to the extent that a profit is to be reported. ASX has elected to require disclosure of a share of a loss in the same location for consistency of presentation.
 - 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.

+ See chapter 19 for defined terms.

- Item 1.7 This item refers to the total tax attributable to the amount shown in item 1.6. Tax includes income tax and capital gains tax (if any) but excludes taxes treated as operating expenses (eg, fringe benefits tax).
4. **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.
5. **Consolidated balance sheet**
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*. Banking institutions, trusts and financial institutions identified in an ASIC Class Order dated 2 September 1997 may substitute a clear liquidity ranking for the Current/Non-Current classification.
- 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 *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: Application of Accounting Standards etc.*
6. **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 meet the requirements of *AASB 1026*. +Mining exploration entities may use the form of cash flow statement in Appendix 5B.
7. **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 liabilities, preference shares, outside +equity interests etc). +Mining entities are *not* required to state a net tangible asset backing per +ordinary security.
8. **Gain and loss of control over entities** The gain or loss must be disclosed if it has a material effect on the +accounts. Details must include the contribution for each gain or loss that increased or decreased the entity’s consolidated profit (loss) from ordinary activities and extraordinary items after tax by more than 5% compared to the previous corresponding period.
9. **Rounding of figures** This report anticipates that the information required is given to the nearest \$1,000. However, an entity may report exact figures, if the \$A’000 headings are amended. If an entity qualifies under ASIC Class Order 98/0100 dated 10 July 1998, it may report to the nearest million dollars, or to the nearest \$100,000, if the \$A’000 headings are amended.

+ See chapter 19 for defined terms.

Appendix 4B (rule 4.13(a))
Half yearly/preliminary final report

10. **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 position should be attached.
11. **Comparative figures when equity accounted information first included in the accounts** There will be a lack of comparability in the figures for the previous corresponding period when equity accounted information is first included if this information has a material effect on the consolidated accounts. If it does have a material effect, attach a note providing a better comparison by restating “Operating profit (loss) after tax attributable to members” (item 1.10) and “Investments in associates” (item 4.8) for the previous corresponding period to incorporate equity accounted information. In addition, as required by Note 1, no directional or percentage changes in profit are to be reported in the “For announcement to the market” section. Where the disclosures were not previously required in Appendix 4B, no comparatives need be shown.
12. **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 +ASIC under the Corporations Law must also be given to ASX. For example, a directors’ report and statement, if lodged with the +ASIC, must be given to ASX.
13. **Accounting Standards** ASX will accept, for example, the use of International Accounting Standards for foreign entities. If the standards used do not address a topic, the Australian standard on that topic (if one) must be complied with.
14. **Corporations Law financial statements** As at 1/7/96, this report may be able to be used by an entity required to comply with the Corporations Law as part of its half-year financial statements if prepared in accordance with Australian Accounting Standards.
15. **Issued and quoted securities** The issue price and amount paid up is not required in items 18.1 and 18.3 for fully paid securities.

+ See chapter 19 for defined terms.