

ASX announces extended reporting and lodgement deadlines

The Australian Stock Exchange (ASX) extends lodgement deadlines for audited or reviewed half-year accounts and annual reports of listed entities with reporting periods up to 7 January 2021.

1 February 2021

The Australian Securities and Investments Commission (ASIC) has extended financial reporting deadlines for listed and unlisted companies by one month for entities with reporting periods up to 7 January 2021. On 28 January 2021 the ASX announced a one-month lodgement extension for most listed entities for lodgement of their audited annual report or reviewed half-year report for periods ending up to 7 January 2021. The extended deadlines for lodgement are intended to assist entities that require additional time to complete their financial reporting due to the impacts of COVID-19.

See below for summaries of the reporting requirements for exploration and other entities:

Table 1: Half-year accounts for 6 months ended 31 December 2020

	Preliminary result (Appendix 4D)	Audited/Reviewed accounts usual deadline	Unsigned financial statements with no auditor's report attached	Reviewed accounts amended deadline for 31 December 2020
Non-exploration entities	Within 2 months (no change)	Within 2 months	Within 2 months	Within 106 days
Exploration entities	Within 75 days (no change)	Within 75 days	Within 75 days	Within 106 days

Table 2: Full year accounts for periods ended 31 December 2020

	Preliminary result (4E)	Audited accounts usual deadline	Unaudited accounts lodged with ASX	Audited accounts amended deadline for FY20	Annual report Send to shareholders
Non-exploration entities	Within 2 months (no change)	Within 3 months	Within 2 months	Within 4 months	Within 5 months, but at least 21 days before AGM
Exploration entities	Within 75 days (no change)	Within 3 months	Within 3 months	Within 4 months	Within 5 months, but at least 21 days before AGM

Next steps

Entities wishing to take advantage of the relief are required to:

- inform the market when they rely on the extended period for lodgement; and
- immediately make a further announcement to the market when there is a material difference between the preliminary and audited accounts.

How can ShineWing Australia assist?

Our Assurance and Advisory Services specialists can advise you on all current reporting requirements, ensuring that all deadlines are met and any changes to requirements are appropriately managed. Reach out to our team today for more information.

Contact us



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