

Page	Line	Type	What has been inserted or deleted
1	2	Deleted	ARSN
1	2	Inserted	ABN
2	2	Deleted	ARSN
2	2	Inserted	ABN
3	17	Inserted	Meetings of Directors 1 July 2024 to 30 June 2025 Directors Meetings Meetings with committee A B A B A Director B Director

Page	Line	Type	What has been inserted or deleted
			C Director D Director
3	28	Inserted	A = Number of meetings attended B = Number of meetings held during the time the Director held office or was a member of the committee during the year
9	25	Inserted	P
9	25	Deleted	p
9	33	Deleted	

Page	Line	Type	What has been inserted or deleted
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Page	Line	Type	What has been inserted or deleted
11	17	Inserted	
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Page	Line	Type	What has been inserted or deleted
12	16	Inserted	inflow/(
12	16	Inserted	)
12	22	Inserted	/(outflow)
12	24	Inserted	/(decrease)
12	33	Deleted	

Page	Line	Type	What has been inserted or deleted
14	22	Inserted	T
14	22	Deleted	t
14	43	Inserted	ustralian Accounting Standards Board (
14	44	Inserted	A
14	44	Inserted	)
15	38	Deleted	's
16	8	Inserted	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date
16	10	Inserted	.
16	10	Deleted	
56	4	Inserted	5
56	4	Deleted	4
56	4	Inserted	5
56	4	Deleted	4
56	5	Inserted	5

Page	Line	Type	What has been inserted or deleted
56	5	Deleted	4
56	6	Deleted	2024
56	6	Inserted	2025
56	8	Inserted	5
56	8	Deleted	4
56	11	Deleted	AASB 2020-1
56	11	Deleted	Amendments made to AASB 101 Presentation of Financial Statements in
56	11	Deleted	1 January 2024
56	12	Inserted	AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability [AASB 1,AASB 121 & AASB 1060]
56	21	Deleted	Amendments to
56	12	Inserted	In October 2023, the AASB amended AASB 121 to add requirements to help entities to determine whether a currency is exchangeable into another currency, and the spot exchange rate to use when it is not. Prior to these amendments, AASB 121 set out the exchange rate to use when exchangeability is temporarily lacking, but not what to do when lack of exchangeability is not temporary. These new requirements will apply for annual reporting periods beginning on or after 1 January 2025. Early application is permitted. Refer to Filling the gap in currency accounting: new IFRS requirements for lack of exchangeability for further details.
56	21	Deleted	2020 and 2022 clarify that liabilities are classified as either current or
56	12	Inserted	1 January 2025
56	23	Deleted	Australian
56	23	Deleted	non-current, depending on the rights that exist at the end of the reporting

Page	Line	Type	What has been inserted or deleted
56	24	Deleted	Accounting
56	24	Deleted	period. Classification is unaffected by the entity's expectations or events
56	25	Deleted	Standards
56	25	Deleted	after the reporting date (for example, the receipt of a waiver or a breach of
56	26	Deleted	-Classification of
56	26	Deleted	covenant that an entity is required to comply with only after the reporting
56	27	Deleted	Liabilities as
56	27	Deleted	period).
56	28	Deleted	Current or
56	29	Deleted	Non-current
56	29	Deleted	Covenants of loan arrangements will not affect classification of a liability as
56	30	Deleted	[AASB 101]
56	30	Deleted	current or non-current at the reporting date if the entity must only comply
56	31	Deleted	with the covenants after the reporting date. However, if the entity must
56	32	Deleted	AASB 2020-6
56	32	Deleted	comply with a covenant either on or before the reporting date, this needs to
56	33	Deleted	Amendments to
56	33	Deleted	be considered in the classification as current or non-current even if the
56	34	Deleted	Australian

Page	Line	Type	What has been inserted or deleted
56	34	Deleted	covenant is only tested for compliance after the reporting date.
56	35	Deleted	Accounting
56	36	Deleted	Standards -
56	36	Deleted	The amendments require disclosures if an entity classifies a liability as
56	37	Deleted	Classification of
56	37	Deleted	non-current and that liability is subject to covenants with which the entity
56	38	Deleted	Liabilities as
56	38	Deleted	must comply within 12 months of the reporting date. The disclosures include:
56	40	Deleted	Current or
56	41	Deleted	Non-current -
56	41	Deleted	the carrying amount of the liability
56	42	Deleted	Deferral of
56	43	Deleted	Effective Date
56	43	Deleted	information about the covenants (including the nature of the covenants
56	45	Deleted	[AASB 101]
56	45	Deleted	and when the entity is required to comply with them), and
56	46	Deleted	AASB 2022-6
56	46	Deleted	facts and circumstances, if any, that indicate that the entity might have
56	48	Deleted	Amendments to

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56	48	Deleted	difficulty complying with the covenants.
56	49	Deleted	Australian
56	50	Deleted	Accounting
56	50	Deleted	The amendments must be applied retrospectively in accordance with the
56	51	Deleted	Standards -
56	51	Deleted	requirements in AASB 108 Accounting Policies, Changes in Accounting
56	52	Deleted	Non-current
56	52	Deleted	Estimates and Errors.
56	53	Deleted	Liabilities with
56	54	Deleted	Covenants
56	54	Deleted	Special transitional rules apply if an entity had early adopted the 2020
56	55	Deleted	[AASB 101 and
56	55	Deleted	amendments regarding the classification of liabilities as current or
56	56	Deleted	AASB Practice
56	56	Deleted	non-current.
56	57	Deleted	Statement 2]
56	58	Deleted	AASB 2023-3
56	59	Deleted	Amendments to
56	60	Deleted	Australian

Page	Line	Type	What has been inserted or deleted
56	61	Deleted	Accounting
56	62	Deleted	Standards -
56	63	Deleted	Non-current
56	64	Deleted	Liabilities with
56	65	Deleted	Covenants: Tier
56	66	Deleted	2 [AASB 1060]
56	67	Inserted	* applicable to reporting periods on or after the given date ^ applicable only to not-for-profit and/or public sector entities
57	1	Deleted	New standards and amendments – applicable 1 January 2024 (continued) AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities [AASB 13] ^ The AASB has added authoritative implementation guidance to AASB 13 Fair Value Measurement for application by not-for-profit (NFP) public sector entities. The guidance clarifies, for the fair value measurement of assets that are not held primarily for their ability to generate net cash inflows: That the entity only needs to consider whether the asset's highest and best use differs from its current use when the asset is either classified as held for sale or held for distribution to owners, or

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			it is highly probable that the asset will be used for an alternative purpose to its current use That the asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capability of the asset to be used to provide needed goods or services to beneficiaries, and the resulting cost of those goods or services. That If both, the market selling price of a comparable asset and some market participant data required to measure the fair value of the asset are not observable, an entity uses its own assumptions as a starting point in developing unobservable inputs and adjusts those assumptions to the extent that reasonably available information indicates that other market participants would use different data. How the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to induce in the replacement cost of a reference asset and how to identify economic obsolescence. 1 January 2024 * applicable to reporting periods on or after the given date ^ applicable only to not-for-profit and/or public sector entities
57	38	Deleted	As at 31 September 2024the following standards and interpretations had been issued
57	38	Inserted	The following standards have been issued
57	39	Deleted	2024
57	39	Inserted	2025

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57	39	Deleted	For more recent information refer to our web site at .
57	42	Deleted	Title Key requirements Effective Date * AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability [AASB 1,AASB 121 & AASB 1060] In October 2023, the AASB amended AASB 121 to add requirements to help entities to determine whether a currency is exchangeable into another currency, and the spot exchange rate to use when it is not. Prior to these amendments, AASB 121 set out the exchange rate to use when exchangeability is temporarily lacking, but not what to do when lack of exchangeability is not temporary. These new requirements will apply for annual reporting periods beginning on or after 1 January 2025. Early application is permitted. Refer to Filling the gap in currency accounting: new IFRS requirements for lack of exchangeability for further details. 1 January 2025
58	2	Inserted	Title Key requirements Effective Date *
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59	1	Deleted	

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61	2	Inserted	Title Key requirements Effective Date *
61	46	Inserted	
62	12	Deleted	C

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