

This is the attachment, of 15 pages referred to in Form 7051 "Half Yearly Reports"



Ilan Zimerman

Director

**INCOME PLUS FUND
ARSN 106 910 392**

**INTERIM FINANCIAL REPORT
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010**

**Responsible Entity:
Specialised Private Capital Limited
Trading as Centric Capital
ABN 095 773 390
Level 2, 7 Macquarie Place
Sydney NSW 2000**

**INCOME PLUS FUND
ARSN 106 910 392
INTERIM FINANCIAL REPORT
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010**

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INCOME PLUS FUND
ARSN 106 910 392
DIRECTORS' REPORT OF THE RESPONSIBLE ENTITY

The Directors of Specialised Private Capital Limited (ABN 095 773 390), the Responsible Entity of the income Plus Fund ("the Fund"), submit their report together with the financial report for the half-year ended 31 December 2010 and the independent review report thereon.

Directors

The names and details of Directors of the Responsible Entity in office during the financial period and until the date of this report are as follows:

| Name | Position | Period of Directorship |
|---------------------|------------------------|---|
| Mr. Joel Thickins | Non-Executive Director | Appointed 2 March 2009 Resigned 22 November 2010 |
| Mr. Geoff Scott | Finance Director | Appointed 30 June 2009 Resigned 8 July 2011 |
| Mr. Philip Kelly | Executive Chairman | Appointed 16 September 2009 Resigned 8 July 2011 |
| Mr. John McMurdo | Executive Director | Appointed 19 November 2010 Resigned 8 July 2011 |
| Mr. Ilan Zimmerman | Executive Director | Appointed 8 July 2011 |
| Mr. Gregory Dunger | Executive Director | Appointed 8 July 2011 |
| Mr. Barry Zuckerman | Non-Executive Director | Appointed 8 July 2011 |

Directors have been in office since the start of the financial period to the date of this report unless otherwise stated.

No fees were paid to the Directors from the Fund during the period.

Principal Activities

The principal activity of the Fund during the period was to raise funds to be invested in various income producing investments.

The Fund did not have any employees during the period.

There were no significant changes in the nature of the Fund's principal activity during the financial period.

Review of Operations

The operating profit of the Fund for the half-year after providing for income tax amounted to \$1,964,225 (31 December 2009: profit \$497,234, restated).

As per the Product Disclosure Statement, the Fund is liable for due diligence fees and reimbursement of expenses incurred by Specialised Private Capital Limited, the Manager and Responsible Entity. The Manager intends that these expenses be recovered from the Fund over a period of time so as not to unreasonably disadvantage the initial Unitholders.

A correction in the prior year was identified. The error relates to trade creditors with offsetting amounts to accumulated losses. This error arises from expenses incurred by the Responsible Entity, but not recognised by the Fund in prior periods (refer to Note 9 of the financial statements for further information).

The Fund is deemed to be illiquid under the *Corporations Act 2001*. The Board of Directors of the Responsible Entity of the Fund resolved to suspend the quarterly withdrawal process of the Fund and close the Fund to new or additional investments in the meeting held on 12 February 2010, and in the meeting held on 22 February 2011 the Board of Directors of the Responsible Entity resolved to make quarterly capital distributions, subject to capital being received from underlying investments, to the unit holders of the Fund.

The value of the Fund's assets as at 31 December 2010 was \$19,008,561 (30 June 2010: \$20,397,289).

Significant Changes in State of Affairs

No significant changes occurred in the Fund's state of affairs during the financial period.

INCOME PLUS FUND
ARSN 106 910 392
DIRECTORS' REPORT OF THE RESPONSIBLE ENTITY

Events Subsequent to Reporting Date

The Board of Director of the Responsible Entity of the Fund resolved to make quarterly capital distributions, subject to capital being received from underlying investments, to unit holders of the Fund in the meeting held on 22 February 2011. The Fund has since made two distributions of \$0.1116 per unit and \$0.1759 per unit for March 2011 and June 2011 respectively. The Net Asset Value of the Fund as on 30 September 2011 was \$0.4730 per unit, the reduction was primarily due to the distributions for March 2011 and June 2011

No other matters or circumstances have arisen since 31 December 2010 which significantly affected or may significantly affect the operations of the Fund, the results of those operations, or the state of affairs of the Fund in future financial years.

Distribution Paid

Distributions paid/payable during the half-year ended 31 December 2010 was \$1,584,706 (2009: \$564,892).

Auditor's Independence Declaration

The auditor's independence declaration under Section 307C of the *Corporations Act 2001* is set out on page 5.

Signed in accordance with a resolution of the Board of Directors of the Responsible Entity:



Barry Zuckerman
Director

Dated in Sydney this 28th day of October 2011

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**AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF THE RESPONSIBLE ENTITY OF
INCOME PLUS FUND**

In accordance with the requirements of section 307C of the *Corporations Act 2001*, as lead auditor for the review of Income Plus Fund for the half-year ended 31 December 2010, I declare that, to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- b) no contraventions of any applicable code of professional conduct in relation to the review.



Moore Stephens Sydney
Chartered Accountants



Chris Chandran
Partner

Dated in Sydney this 28th day of October 2011

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010

| | Note | 31 December 2010 \$ | 31 December 2009 \$ (Restated) |
|---|------|---------------------------|---|
| Revenue from ordinary activities | 2 | 2,079,505 | 669,158 |
| Realised loss on investments | | - | (18,811) |
| Administration and other expenses | 9 | (115,280) | (153,113) |
| Net profit attributable to unitholders | | 1,964,225 | 497,234 |
| Finance costs attributable to unitholders | | | |
| Distributions paid/payable to unitholders | 6 | (1,584,706) | (564,892) |
| Net (increase)/decrease in net assets attributable to unitholders | | (379,519) | 67,658 |
| Net profit/(loss) for the half-year | | - | - |
| Devaluation of financial assets | | (2,309,246) | (454,163) |
| Total comprehensive loss for the period | | (2,309,246) | (454,163) |

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

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2010

| | Note | 31 December 2010 | 30 June 2010 | 1 July 2009 |
|---|------|---------------------|-------------------|-------------------|
| Assets | | | | |
| | | \$ | \$ | \$ |
| Cash and cash equivalents | | 4,001,473 | 1,900,814 | 424,907 |
| Financial assets | 4 | 14,814,813 | 18,057,595 | 24,427,853 |
| Trade and other receivables | 3 | 192,275 | 438,880 | 127,654 |
| Total assets | | 19,008,561 | 20,397,289 | 24,980,414 |
| Liabilities | | | | |
| Distributions payable | 6 | 1,584,706 | 1,090,468 | 307,523 |
| Trade and other payables | 9 | 421,965 | 375,204 | 425,590 |
| Total liabilities (excluding net assets attributable to unitholders) | | 2,006,671 | 1,465,672 | 733,113 |
| Net assets attributable to unitholders | 5 | 17,001,890 | 18,931,617 | 24,247,301 |
| Total liabilities | | 19,008,561 | 20,397,289 | 24,980,414 |

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

CONDENSED STATEMENT OF CHANGES IN EQUITY

In accordance with AASB 132 - Financial Instruments: Disclosure and Presentation, unitholders' funds are classified as a liability and accordingly the Fund has no equity for financial statement purposes. As a result there was no equity at the start or end of the period and as such the Fund is not required to prepare a Statement of Changes in Equity.

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED STATEMENT OF CASH FLOWS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010

| | 31 December 2010 | 31 December 2009 |
|---|-----------------------------|-----------------------------|
| | \$ | \$ |
| Cash flows from operating activities | | |
| Dividends and distributions received | 2,107,697 | 381,206 |
| Interest received | 190,586 | 262,648 |
| Payments to suppliers | (68,346) | (142,957) |
| Other income received | 18,669 | 24,788 |
| | <hr/> | <hr/> |
| Net cash flows provided by operating activities | 2,248,606 | 525,685 |
| Cash flows from investing activities | | |
| Purchases of financial assets | (18,496) | (1,260,506) |
| Proceeds from sale of financial assets | 961,017 | 6,175,882 |
| | <hr/> | <hr/> |
| Net cash flows provided by investing activities | 942,521 | 4,915,376 |
| Cash flows from financing activities | | |
| Proceeds from unitholder applications | - | 92,003 |
| Redemptions by unitholders | - | (2,227,407) |
| Payment of distribution | (1,090,468) | (572,549) |
| | <hr/> | <hr/> |
| Net cash flows used in financing activities | (1,090,468) | (2,707,953) |
| Net increase in cash and cash equivalents | 2,100,659 | 2,733,108 |
| Cash and cash equivalents at the beginning of the period | 1,900,814 | 424,907 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at the end of the period | 4,001,473 | 3,158,015 |

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

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010

NOTE 1: BASIS OF PREPARATION

These general purpose financial statements for the interim half-year reporting period ended 31 December 2010 have been prepared in accordance with requirements of the Corporations Act 2001 and Australian Accounting Standards including AASB 134: Interim Financial Reporting.

The interim financial report is intended to provide users with an update on the latest annual financial statements of Income Plus Fund ("the Fund"). As such, it does not contain information that represents relatively insignificant changes occurring during the half-year within the Fund. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Fund for the year ended 30 June 2010, together with any public announcements made during the half-year.

The accounting policies applied by the Fund in the interim financial statements are the same as those applied by the Fund for the year ended 30 June 2010.

Financial instruments

The Fund has elected to early adopt "AASB 9 - Financial instruments", which was issued on 7 December 2009. AASB 9 includes requirements for the classification and measurement of financial assets. These requirements improve and simplify the approach for the classification and measurement of financial assets compared with the requirements of AASB 139.

Investments continue to be valued at fair value with changes in value being recognised in the asset revaluation reserve. Consequently adoption of AASB 9 has no effect on the valuation of the Fund's net assets.

Under AASB 9 there is no recycling of the realised gains and losses to the statement of comprehensive income as was previously required by AASB 139. There is also no requirement to test the Fund's investments for impairment and so there is no transfer of unrealised impairment losses from the asset revaluation reserve to the statement of comprehensive income.

The transition provisions within AASB 9 require the standard to be applied retrospectively but it shall not be applied to investments that were disposed of prior to the initial application date. The Fund has adopted AASB 9 with effect from 1 July 2010. The Fund had not recognised impairment losses on any of its investments as at 30 June 2010 and as such the comparatives do not have to be restated to conform to the provisions of AASB 9.

Significant Accounting Policies

Investments

Investments are long term holdings of managed funds or fixed interest instruments which are recognised at fair value and the Fund has elected to present subsequent changes in fair value in other comprehensive income through the asset revaluation reserve.

All investments are valued continuously at fair value. Fair value is determined based on market value for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted investments. The Fund uses net asset value of funds to determine the valuation of all unlisted securities.

When an investment is disposed, the cumulative gain or loss is transferred from the asset revaluation reserve to the accumulated gains/losses within the net assets attributable to unitholders.

Dividends and distributions are brought to account on the date that the investment trades "ex-dividend".

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010

NOTE 2: REVENUE FROM ORDINARY ACTIVITIES

| | 31 December 2010 | 31 December 2009 |
|------------------------------------|---------------------|---------------------|
| | \$ | \$ |
| Interest revenue | 199,352 | 175,188 |
| Dividends and distribution revenue | 1,861,485 | 469,182 |
| Other income | 18,668 | 24,788 |
| | <u>2,079,505</u> | <u>669,158</u> |

NOTE 3: TRADE AND OTHER RECEIVABLES

| | 31 December 2010 | 30 June 2010 |
|----------------------|---------------------|-----------------|
| | \$ | \$ |
| Dividends receivable | 176,186 | 422,398 |
| Interest receivable | 3,912 | 4,131 |
| Other debtors | 12,177 | 12,351 |
| | <u>192,275</u> | <u>438,880</u> |

NOTE 4: FINANCIAL ASSETS

| | 31 December 2010 | 30 June 2010 |
|--|---------------------|-------------------|
| | \$ | \$ |
| <i>Financial assets at fair value through other comprehensive income</i> | | |
| Units in investments - at cost | - | 447,921 |
| Units in listed unit trust - at cost | 16,655,426 | 16,636,930 |
| Floating rate notes | 504,415 | 504,415 |
| Fixed interest securities | 200,000 | 691,015 |
| Convertible notes | 1,606,742 | 1,606,742 |
| | <u>18,966,583</u> | <u>19,887,023</u> |
| Devaluation | (4,151,770) | (1,829,428) |
| | <u>14,814,813</u> | <u>18,057,595</u> |

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010

The Directors of the Responsible Entity consider the following investments held to be material to the Fund:

| Entity | Carrying amount of investment at | |
|---|-------------------------------------|-----------------------|
| | 31 December 2010 \$ | 30 June 2010 \$ |
| AMP Capital Structured High Yield Fund | 12,234,237 | 14,767,839 |
| Paperlinx Convertible Notes | 772,700 | 806,839 |
| J Fairfax Convertible Notes | 560,480 | 485,900 |
| Orica Convertible Notes | 529,340 | 490,504 |
| Woolworths Ltd - Floating Rate Notes | 518,656 | 510,059 |
| Brookfield Secured Bonds - Fixed Interest | 199,400 | 199,400 |
| Bank of America - Fixed Interest | - | 509,943 |
| Prime Infrastructure Group | - | 287,111 |
| | 14,814,813 | 18,057,595 |

The Directors of the Responsible Entity have determined that all investee entities are not subsidiaries or associates of the Fund, as they do not have control or significant influence over the financial and operating policies of these entities. As such, the investments are not consolidated or equity accounted.

The Directors of the Responsibility Entity do not participate in the management, nor do they hold Board or Investment Committee representation within the investment entities nor do they intend to in the future. The relationship with each is as financial investor only.

NOTE 5: NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

| | Units # | Units \$ | Accumulated Losses \$ | Asset Revaluation Reserve \$ | Total \$ |
|---|-------------------|-------------------|-----------------------------|---------------------------------------|-------------------|
| Balance at 1 July 2009 (As previously stated) | 26,704,521 | 28,777,100 | (4,776,585) | 531,623 | 24,532,138 |
| Correction of prior period error (Note 9) | - | - | (284,837) | - | (284,837) |
| Balance at 1 July 2009 (As restated) | 26,704,521 | 28,777,100 | (5,061,422) | 531,623 | 24,247,301 |
| Applications | 136,089 | 124,419 | - | - | 124,419 |
| Redemptions | (3,434,860) | (3,134,273) | - | - | (3,134,273) |
| Devaluation of financial assets | - | - | - | (2,361,051) | (2,361,051) |
| Profit attributable to the Fund | - | - | 2,558,811 | - | 2,558,811 |
| Distributions | - | - | (2,503,590) | - | (2,503,590) |
| Balance at 30 June 2010 (As restated) | 23,405,750 | 25,767,246 | (5,006,201) | (1,829,428) | 18,931,617 |
| Applications | - | - | - | - | - |
| Redemptions | - | - | - | - | - |
| Devaluation of financial assets | - | - | - | (2,309,246) | (2,309,246) |
| Profit attributable to the Fund | - | - | 1,964,225 | - | 1,964,225 |
| Realised gains on financial assets | - | - | 13,096 | (13,096) | - |
| Distributions | - | - | (1,584,706) | - | (1,584,706) |
| Balance at 31 December 2010 | 23,405,750 | 25,767,246 | (4,613,586) | (4,151,770) | 17,001,890 |

There are no separate classes of units and each unit in the Fund has the same rights attached to it as all other units in the Fund. Unitholders participate in distributions and the proceeds on winding up the Fund in proportion to the number of units held. The Asset Revaluation Reserve includes unrealised gains which would be assessable if realised at 31 December 2010.

INCOME PLUS FUND
ARSN 106 910 392
CONDENSED NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2010

NOTE 6: DISTRIBUTIONS

The distribution paid or payable for the half-year ended 31 December 2010 was \$1,584,706 (31 December 2009: \$564,892)

NOTE 7: EVENTS SUBSEQUENT TO REPORTING DATE

The Board of Director of the Responsible Entity of the Fund resolved to make quarterly capital distributions, subject to capital being received from underlying investments, to unit holders of the Fund in the meeting held on 22 February 2011. The Fund has since made two distributions of \$0.1116 per unit and \$0.1759 per unit for March 2011 and June 2011 respectively. The Net Asset Value of the Fund as on 30 September 2011 was \$0.4730 per unit, the reduction was primarily due to the distributions for March 2011 and June 2011

No other matters or circumstances have arisen since 31 December 2010 which significantly affected or may significantly affect the operations of the Fund, the results of those operations, or the state of affairs of the Fund in future financial years.

NOTE 8: CONTINGENT LIABILITIES AND COMMITMENTS

There are no contingent liabilities and capital commitments of the Fund as at reporting date.

NOTE 9: CORRECTION OF PRIOR PERIOD ERROR

A correction in the prior year was identified. The error relates to trade creditors with offsetting amounts to accumulated losses. This error arises from expenses incurred by the Responsible Entity, but not recognised by the Fund in prior periods. The error had the following effects on statement of comprehensive income for the year ended 30 June 2010 and 31 December 2009 and the statement of financial position as at 30 June 2010 and 1 July 2009:

Effect on Statement of Comprehensive Income:

| | Previously reported | After restatement | Previously reported | After restatement |
|--|------------------------|----------------------|------------------------|----------------------|
| | 30 June 2010 | 30 June 2010 | 31 December 2009 | 31 December 2009 |
| Administrative and general expenses | (247,882) | (274,115) | (126,880) | (153,113) |
| Net profit attributable to unitholders | 2,585,044 | 2,558,811 | 523,467 | 497,234 |

Effect on Statement of Financial Position:

| | Previously reported | After restatement | Previously reported | After restatement |
|--|------------------------|----------------------|------------------------|----------------------|
| | 30 June 2010 | 30 June 2010 | 1 July 2009 | 1 July 2009 |
| Trade and other payables | 64,134 | 375,204 | 140,753 | 425,590 |
| Total liabilities (excluding net assets attributable to unitholders) | 1,154,602 | 1,465,672 | 448,276 | 733,113 |
| Net assets attributable to unitholders | 19,242,687 | 18,931,617 | 24,532,138 | 24,247,301 |
| Accumulated losses | (4,695,131) | (5,006,201) | (4,776,585) | (5,061,422) |

The restatements above does not impact the statement of cashflows.

**INCOME PLUS FUND
ARSN 106 910 392**

DIRECTORS' DECLARATION OF THE RESPONSIBLE ENTITY

The Directors of Specialised Private Capital Limited, the Responsible Entity of the Income Plus Fund declare that:

- a. The financial statements and notes of the Income Plus Fund ("the Fund"), as set out on pages 6 to 12 are in accordance with the *Corporations Act 2001*, including:
 - i. complying with Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations 2001; and
 - ii. giving a true and fair view of the financial position of the Fund as at 31 December 2010 and its performance for the half-year ended on that date.
- b. In the Directors' opinion, there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors of the Responsible Entity.



Barry Zuckerman
Director

Dated in Sydney this ^{28th} day of October 2011

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**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF INCOME PLUS FUND**

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Income Plus Fund ("the Fund"), which comprises the condensed statement of position as at 31 December 2010, and the condensed statement of comprehensive income, condensed statement of changes in equity and condensed statement of cash flows for the half-year ended on that date, a statement of significant accounting policies, other selected explanatory notes and the directors of the responsible entity's declaration.

Directors' Responsibility for the Half-Year Financial Report

The directors of Specialised Private Capital Limited, the responsible entity of the Fund are responsible for the preparation of the half-year financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Act 2001*, and for such control as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Australian Auditing Standards on Review Engagements *ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report is not presented fairly, in all material respects, in accordance with the *Corporations Act 2001*. As the auditor of the Fund, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and account matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the applicable independence requirements of the *Corporations Act 2001*.

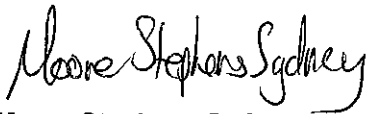
Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's review report relates to the financial report of Income Plus Fund for the half-year ended 31 December 2010 included on the Fund's website. The directors of the responsible entity are responsible for the integrity of Fund's website. We have not been engaged to report on the integrity of the Fund's website. The auditor's review report refers only to the subject matter described above. It does not conclude on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

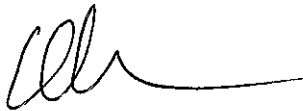
Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the half-year financial report of Income Plus Fund is not in accordance with the *Corporations Act 2001* including:

- (i) giving a true and fair view of the Fund's financial position as at 31 December 2010 and of its performance for the half-year ended on that date; and
- (ii) complying with *AASB 134: Interim Financial Reporting* and the *Corporations Regulations 2001*.



Moore Stephens Sydney
Chartered Accountants



Chris Chandran
Partner

Dated in Sydney this 28th day of October 2011