



**ASIC**

Australian Securities & Investments Commission

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## **ASIC Corporations (Offer Information Statements) Instrument 2016/76**

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I, Grant Moodie, delegate of the Australian Securities and Investments Commission, make the following legislative instrument.

Date            9 March 2016

Grant Moodie

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## **Part 1—Preliminary**

### **1 Name of legislative instrument**

This instrument is *ASIC Corporations (Offer Information Statements) Instrument 2016/76*.

### **2 Commencement**

This instrument commences on the day after it is registered on the Federal Register of Legislation.

Note: The register may be accessed at [www.legislation.gov.au](http://www.legislation.gov.au).

### **3 Authority**

This instrument is made under section 741 of the *Corporations Act 2001*.

### **4 Definitions**

In this instrument:

*Act* means the *Corporations Act 2001*.

## Part 2—Declaration

### 5 Financial reports in offer information statements

Chapter 6D of the Act applies to all persons as if subsection 715(2) were omitted and substituted with the following subsection:

“(2) The financial report included under paragraph (1)(i) must:

- (a) be a report for a 12 month period, or a period shorter or longer than 12 months but not by more than 7 days, and have a balance date that occurs within the last 6 months before the securities are first offered under the statement; and
- (b) be prepared in accordance with the accounting standards; and
- (c) be audited by a registered company auditor.

Note 1: The financial report can be the annual financial report lodged under Chapter 2M, provided the financial year to which the report relates ends within the last 6 months before the securities are first offered under the statement.

Note 2: If the body is subject to Chapter 2M, the financial report need not be an annual financial report lodged under that Chapter, provided the financial report otherwise complies with subsection (2).”.