



ASIC
Australian Securities &
Investments Commission

ASIC Corporations (CG HoldCo Pty Ltd Employee Share Scheme Disclosure) Instrument 2023/354

I, Claire LaBouchardiere, delegate of the Australian Securities and Investments Commission, make the following notifiable instrument.

Date 10 May 2023

Claire LaBouchardiere

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Part 1—Preliminary

1 Name of notifiable instrument

This is the *ASIC Corporations (CG HoldCo Pty Ltd Employee Share Scheme Disclosure) Instrument 2023/354*.

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.

3 Authority

This instrument is made under paragraph 1100ZK(2)(b) of *Corporations Act 2001*.

4 Definitions

In this instrument:

Act means the *Corporations Act 2001*.

Holdco means CG HoldCo Pty Ltd ACN 660 536 443.

Part 2—Declaration

5 Modified disclosure of financial information for ESS offers made by new holding company

Division 1A of Part 7.12 of the Act applies in relation to Holdco as if section 1100X (as notionally modified or varied by *ASIC Corporations (Employee Share Schemes) Instrument 2022/1021*) were modified or varied as follows:

- (a) at the end of notional sub-subparagraph 1100X(2)(c)(ii)(B), omitting “.” and substituting “; or”;
- (b) after notional subparagraph 1100X(2)(c)(ii), inserting:
 - “(iii) if the body corporate (***first mentioned body***) is the ultimate holding company of another body corporate (***subsidiary***) and the first mentioned body became the ultimate holding company of the subsidiary after the end of the most recent financial year of the first mentioned body:

- (A) a balance sheet and profit and loss statement for the subsidiary for the most recent financial year prepared in compliance with the accounting standards; and
- (B) a pro-forma consolidated balance sheet and profit and loss statement (together ***pro-forma financial information***) drawn up for the first mentioned body in relation to the most recent financial year where the pro-forma financial information:
 - (I) explains the financial effect of the first mentioned body becoming the ultimate holding company of the subsidiary; and
 - (II) is prepared on a basis that is consistent with the accounting standards; and
 - (III) explains the basis of preparation and any key underlying assumptions; and
 - (IV) reflects any material transactions or events after the balance date where necessary to ensure the pro-forma financial information is not misleading.”.

6 Where declaration applies

The declaration in section 5 applies where Holdco:

- (a) became the ultimate holding company of ConnellGriffin Pty Ltd ACN 162 085 593 on 1 August 2022; and
- (b) makes offers of ESS interests in Holdco to ESS participants under Division 1A of Part 7.12 of the Act before 30 November 2023.

Part 3—Repeal

7 Repeal

This instrument is repealed at the start of 30 November 2023.