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Hannans Reward Limited

ABN 52 099 862 129

Financial report for the half year ended 31 December 2009

CONTENTS

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CORPORATE DIRECTORY

BOARD OF DIRECTORS

Independent Non Executive Chairman
Richard Scallan

Managing Director
Damian Hicks

Non Executive Director
William Hicks
Jonathan Murray

COMPANY SECRETARY

Ian Gregory
Michael Craig

PRINCIPAL OFFICE

Ground Floor 28 Ord Street
West Perth WA 6005
Telephone: (08) 9324 3388
Facsimile: (08) 9324 3366
Web: www.hannansreward.com

REGISTERED OFFICE

Ground Floor 28 Ord Street
West Perth WA 6005

AUDITOR
Stantons International
First Floor, 1 Havelock Street
West Perth, WA, 6005

SHARE REGISTRY

Computershare Investor Services Pty Limited
Level 2, 45 St George's Terrace
Perth , WA, Australia, 6000
Telephone: 1300 557 010

STOCK EXCHANGE LISTING
Australian Securities Exchange
(Home Exchange: Perth, Western Australia)
Code: HNR

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DIRECTORS' REPORT

The Directors of Hannans Reward Limited submit herewith the financial report for the half year ended 31 December 2009. In order to comply with the provisions of the Corporations Act 2001, the Directors report as follows:

The names of the Directors of the Company who have held office during and since the end of the half year are:

Independent Non Executive Chairman
Mr Richard Scallan
Managing Director
Mr Damian Hicks
Non Executive Directors
Mr William Hicks
Mr Jonathan Murray (Appointed 22 January 2010)

Apart from Mr Jonathan Murray who was appointed as a Director on 22 January 2010 all other directors held their position throughout the entire financial interim period and up to the date of this report.

Principal activities

The principal activity of the Group during the interim period was exploration and evaluation of mineral interests.

Results

The net profit of the Group for the interim period after income tax expense was $3,200,570 (2008: loss of $1,633,471)

Review of operations

Other than exploration and corporate activities as detailed in the reports released to the market, there have been no other significant operations by the Group during the six months to 31 December 2009.

Auditor's independence declaration

The auditor's independence declaration is included on page 5 and forms part of the Directors' report for the six months ended 31 December 2009.

Signed in accordance with a resolution of directors:

On behalf of the Directors

Damian Hicks
Managing Director
12 March 2010

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Stantons International
ABN 41 103 088 697

LEVEL 1, 1 HAVELOCK STREET
WEST PERTH WA 6005, AUSTRALIA
PH: 61 8 9481 3188 • FAX: 61 8 9321 1204
www.stantons.com.au

12 March 2010

Board of Directors
Hannans Reward Limited
Ground Floor, 28 Ord Street,
WEST PERTH WA 6005

Dear Sirs

RE: HANNANS REWARD LIMITED

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of Hannans Reward Limited.

As Audit Director for the review of the financial statements of Hannans Reward Limited for the six months ended 31 December 2009, I declare that to the best of my knowledge and belief, there have been no contraventions of:

(i) the auditor independence requirements of the Corporations Act 2001 in relation to the review; and

(ii) any applicable code of professional conduct in relation to the review.

Yours faithfully

STANTONS INTERNATIONAL
(Authorised Audit Company)

KG Lingard
Director

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Member of Russell Bedford International

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INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF
HANNANS REWARD LIMITED

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Hannans Reward Limited, which comprises the condensed statement of financial position as at 31 December 2009, 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 condensed statement of accounting policies, other selected explanatory notes and the directors' declaration for Hannans Reward Limited (the consolidated entity). The consolidated entity comprises both Hannans Reward Limited (the company) and the entities it controlled during the half year.

Directors' Responsibility for the Half-Year Financial Report

The directors of Hannans Reward Limited (the company) are responsible for the preparation and fair presentation of the half-year financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Act 2001*. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the half-year financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 Auditing Standards on Review Engagements ASRE 2410 *Review of Interim Financial and Other Financial Reports Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the consolidated entity's financial position as at 31 December 2009 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting and the Corporations Regulations 2001*. As the auditor of Hannans Reward Limited, 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 accounting 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.

Our review did not involve an analysis of the prudence of business decisions made by the directors or management.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, has been provided to the directors of Hannans Reward Limited on 12 March 2010.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Hannans Reward Limited is not in accordance with the *Corporations Act 2001* including:

(a) giving a true and fair view of the consolidated entity's financial position as at 31 December 2009 and of its performance for the half-year ended on that date; and

(b) complying with Accounting Standards AASB 134 Interim Financial Reporting and Corporations Regulations 2001.

STANTONS INTERNATIONAL
(An Authorised Audit Company)
Stantons International

Keith C Lingard
Director

West Perth, Western Australia
12 March 2010

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DIRECTORS' DECLARATION

The Directors declare that:

(a) in the Directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and

(b) in the Directors' opinion, the attached financial statements and notes thereto are in accordance with the Corporations Act 2001, including compliance with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and giving a true and fair view of the financial position and performance of the consolidated entity for the half year ended 31 December 2009.

This declaration is made in accordance with a resolution of Directors.

On behalf of the Directors

Damian Hicks
Managing Director

12 March 2010

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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE HALF YEAR ENDED 31 DECEMBER 2009

	Note	Consolidated Half-year ended 31 Dec 2009 $	Half-year ended 31 Dec 2008 $
Revenue		82,026	71,603
Sale of mineral rights		5,250,000	-
Gain on sale of listed securities		6,894	-
Employee and contractors expense		(202,050)	(333,394)
Depreciation expense		(5,252)	(7,047)
Consultants expenses		(62,116)	(43,085)
Occupancy expenses		(36,567)	(56,727)
Marketing expenses		(11,313)	(11,185)
Exploration and evaluation expenditure		(1,703,897)	(1,138,971)
Other expenses		(117,155)	(114,665)
Profit/(loss) before income tax expense		**3,200,570**	**(1,633,471)**
Income tax expense	10(a)	-	-
Net income/(loss) for the period		**3,200,570**	**(1,633,471)**
Other comprehensive income for the period			
Net fair value gains on available for sale assets net of deferred taxation		10,623,152	-
Total comprehensive income/(loss) for the period		**13,823,722**	**(1,633,471)**
Net income/(loss) attributable to the parent entity		3,200,570	(1,633,471)
Total comprehensive income/(loss) attributable to the parent entity		13,823,722	(1,633,471)
Earnings per share:			
Basic (cents per share)		2.81	(1.90)
Diluted (cents per share)		2.81	(1.90)

The accompanying condensed notes form part of the financial statements.

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2009

	Note	Consolidated 31 Dec 2009 $	30 June 2009 $
Current assets			
Cash and cash equivalents		5,719,639	1,027,426
Trade and other receivables		2,105	51,506
Prepayments		41,997	-
Other financial assets	8	15,776,616	343,586
Total current assets		**21,540,357**	**1,422,518**
Non-current assets			
Trade and other receivables		144,794	138,694
Property, plant and equipment	9	23,666	27,904
Total non-current assets		**168,460**	**166,598**
Total assets		**21,708,817**	**1,589,116**
Current liabilities			
Trade and other payables		727,804	308,661
Provisions		39,713	31,896
Total current liabilities		**767,517**	**340,557**
Non-current liabilities			
Deferred tax liabilities	10(c)	208,183	-
Total non-current liabilities		**208,183**	**-**
Total liabilities		**975,700**	**340,557**
Net assets		**20,733,117**	**1,248,559**
Equity			
Issued capital	11	19,440,841	13,906,008
Reserves	12	11,838,254	1,089,099
Accumulated losses		(10,545,978)	(13,746,548)
Total equity		**20,733,117**	**1,248,559**

The accompanying condensed notes form part of the financial statements.

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 31 DECEMBER 2009

For the half year ended 31 December 2009	Issued Capital $	Reserves $	Accumulated Losses $	Total Equity $
Balance at 1 July 2009	13,906,008	1,089,099	(13,746,548)	1,248,559
Total Comprehensive Income				
Net income for the period	-	-	3,200,570	3,200,570
Other comprehensive income for the period	-	10,623,152	-	10,623,152
Total comprehensive income for the period	-	10,623,152	3,200,570	13,823,722
Transactions with owners recorded direct to equity				
Issue of shares	5,855,660	-	-	5,855,660
Issue of options	-	126,003	-	126,003
Share issue expenses	(320,827)	-	-	(320,827)
Balance at 31 December 2009	**19,440,841**	**11,838,254**	**(10,545,978)**	**20,733,117**

For the half year ended 31 December 2008	Issued Capital $	Reserves $	Accumulated Losses $	Total Equity $
Balance at 1 July 2008	13,402,566	889,942	(11,194,366)	3,098,142
Total Comprehensive Income				
Net loss for the period	-	-	(1,633,471)	(1,633,471)
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	(1,633,471)	(1,633,471)
Transactions with owners recorded direct to equity				
Issue of shares	626,014	-	-	626,014
Cancelation of shares	(73,750)	-	-	(73,750)
Issue of options	-	71,417	-	71,417
Share issue expenses	(48,822)	-	-	(48,822)
Balance at 31 December 2008	**13,906,008**	**961,359**	**(12,287,837)**	**2,039,530**

The accompanying condensed notes form part of the financial statements.

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 31 DECEMBER 2009

	Consolidated Half-year ended 31 Dec 2009 $	Consolidated Half-year ended 31 Dec 2008 $
Cash flows from operating activities		
Payments for exploration and evaluation	(1,247,606)	(1,138,971)
Payments to suppliers and employees	(528,206)	(599,140)
Interest received	73,625	67,272
GST received on sale of mineral rights	525,000	-
Net cash used in operating activities	**(1,177,187)**	**(1,670,839)**
Cash flows from investing activities		
Payment for investment securities	(15,500)	-
Proceeds on sale of investment securities	14,894	-
Proceeds on sale of mineral rights	750,000	-
Payment for plant and equipment	(1,014)	(10,379)
Amounts advanced to outside entities	(79,813)	(159,063)
Net cash provided by / (used in) investing activities	**(668,567)**	**(169,442)**
Cash flows from financing activities		
Proceeds from the issue of equity securities	5,521,660	626,014
Payment for share issue costs	(320,827)	(48,822)
Net cash provided by financing activities	**5,200,833**	**577,192**
Net increase/ (decrease) in cash and cash equivalents	**4,692,213**	**(1,263,089)**
Cash and cash equivalents at the beginning of the half year	**1,027,426**	**2,943,188**
Cash and cash equivalents at the end of the half year	**5,719,639**	**1,680,099**

Cash and cash equivalents in the consolidated statement of cash flows comprises:

Cash and cash equivalents	5,719,639	1,680,099
	5,719,639	**1,680,099**

The accompanying condensed notes form part of the financial statements.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 31 DECEMBER 2009

1. Reporting Entity

Hannans Reward Ltd is a company domiciled in Australia. The consolidated interim financial report of the Group as at and for the six months ended 31 December 2009 comprises the Company and its subsidiaries (together referred to as the "Group").

The consolidated annual financial report of the Group as at and for the year ended 30 June 2009 is available upon request from the Company's registered office at 28 Ord Street, West Perth, Western Australia, 6005 or at www.hannansreward.com.

2. Statement of compliance

The consolidated interim financial report is a general purpose financial report which has been prepared in accordance with AASB 134 *Interim Financial Reporting* and the *Corporations Act 2001.*

The interim financial report does not include all of the information required for a full annual financial report, and should be read in conjunction with the annual financial report of the Company as at and for the year ended 30 June 2009 and any public announcements made by the Company during its interim reporting period.

The interim financial report was approved by the board of Directors on 12 March 2010.

3. Significant accounting policies

The accounting policies applied by the Group in this interim financial report are the same as those applied by the Group in its financial report as at and for the year ended 30 June 2009 except for the adoption of the following new and revised Accounting Standards.

The Group has adopted the following new and revised Australian Accounting Standards issued by the AASB which are mandatory to apply to the current interim period. Disclosures required by these Standards that are deemed material have been included in this financial report on the basis that they represent a significant change in information from that previously made available.

Presentation of Financial Statements

AASB 101 prescribes the contents and structure of the financial statements. Changes reflected in this financial report include:

- the replacement of income statement with statement of comprehensive income, Items of income and expense not recognised in profit or loss are now disclosed as components of 'other comprehensive income'. In this regard, such items are no longer reflected as equity movements in the statement of changes in equity;
- the adoption of the single statement approach to the presentation of the statement of comprehensive income; and
- other financial statements are renamed in accordance with the Standard.

Operating Segments

From 1 July 2009, operating segments are identified and segment information disclosed on the basis of internal reports that are regularly provided to, or reviewed by, the Group's chief operating decision maker which, for the Group, is the Board of Directors. In this regard, such information is provided using similar measures to those used in preparing the statement of comprehensive income and statement of financial position

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Business Combinations and Consolidation Procedures

Revised AASB 3 is applicable prospectively from 1 July 2009. Changes introduced by this Standard, or as a consequence of amendments to other Standards relating to business combinations which are expected to affect the Group, include the following:

- All business combinations, including those involving entities under common control, are accounted for by applying the acquisition method which prohibits the recognition of contingent liabilities of the acquiree at acquisition date that do not meet the definition of a liability. Costs incurred that relate to the business combination are expensed instead of comprising part of the goodwill acquired on consolidation. Changes in the fair value of contingent consideration payable are not regarded as measurement period adjustments and are recognised through profit or loss unless the change relates to circumstances which existed at acquisition date.
- Unrecognised deferred tax assets of the acquiree may be subsequently realised within 12 months of acquisition date on the basis of facts and circumstances existing at acquisition date with a consequential reduction in goodwill. All other deferred tax assets subsequently recognised are accounted for through profit or loss.
- The proportionate interest in losses attributable to non-controlling interests is assigned to non-controlling interests irrespective of whether this results in a deficit balance. Previously, losses causing a deficit to non-controlling interests were allocated to the parent entity.
- If the Group holds less than 100% of the equity interests in an acquiree and the business combination results in goodwill being recognised, the Group can elect to measure the non-controlling interest in the acquiree either at fair value ('full goodwill method') or at the non-controlling interest's proportionate share of the subsidiary's identifiable net assets ('proportionate interest method'). The Group elects which method to adopt for each acquisition.
- Where control of a subsidiary is lost, the balance of the remaining investment account shall be remeasured to fair value at the date that control is lost.

4. Basis of preparation

The report has been prepared on the going concern basis. The Directors are of the opinion that the going concern basis is appropriate as the Company expects to be in a position to meet its cash requirements for the next 12 months.

5. Estimates

The preparation of interim financial reports requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim financial report, the significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied to the financial report as at and for the year ended 30 June 2009.

6. Financial risk management

The Company's financial risk management objective and policies are consistent with those disclosed in the financial report as at and for the year ended 30 June 2009.

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7. Segment reporting

From 1 January 2009, operating segments are identified and segment information is disclosed on the basis of internal reports that are provided to, or reviewed by, the Group's chief operating decision maker which, for the Group, is the board of directors. The size of the Group, and its stage of development, does not warrant the reporting of information disaggregated into segments. Accordingly, the information provided to the board of directors is prepared using the same measures as those used in preparing the Statement of Comprehensive Income and Statement of Financial Position. The Group operates only in the exploration industry in Australia.

8. Other financial assets

	31 December 2009 $	30 June 2009 $
Loans to outside entity (i)	437,780	343,586
Investments in listed entities (ii)	15,338,836	-
	15,776,616	**343,586**

(i) The loan has been made to Equity & Royalty Investments Ltd (formerly Scandinavian Shield Ltd) and the terms of the loan require it to be repaid on or before 30 June 2010. Security for the loan is a mortgage over 100% of the assets of Equity & Royalty Investments Ltd. Interest is charged at a rate of 8.5% on $329,813 with the balance of $70,483 being interest free. The loan has been extended from 31 December 2009 to 30 June 2010 and an additional amount of $50,000 to the loan has been approved.

(ii) Investments in listed entities include 8,133,334 ordinary fully paid shares in Atlas Iron Limited and 30,000 ordinary fully paid shares in Southern Hemisphere Mining Ltd.

9. Property, plant and equipment

During the six months ended 31 December 2009 the Group acquired assets with a cost of $1,014 (six months ended 31 December 2008: $10,379).

10. Income tax

	Consolidated	
	31 December 2009 $	31 December 2008 $
(a) Income tax recognised in net income/(loss) for the period		
Tax expense comprises:		
Current tax expense	960,171	-
Brought forward Tax losses utilised	(960,171)	-
Total tax expense	-	-

The tax rate used in the above reconciliation is the corporate tax rate of 30% payable by Australian corporate entities on taxable profits under Australian tax law. There has been no change in the corporate tax rate when compared with the previous reporting period.

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	Consolidated 31 December 2009 $	Consolidated 31 December 2008 $
(b) Deferred tax recognised direct in equity		
The following deferred tax amounts were debited directly to equity during the period:		
Deferred tax on revaluation of available for sale assets	3,249,400	-
Less: Brought forward tax losses utilised	(3,041,217)	-
	208,183	-
(c) Deferred tax liabilities		
Revaluations of available for sale assets	208,183	-
	208,183	-

	Opening Balance	Charged to Equity	Closing Balance
(d) Reconciliation of deferred tax assets/(liabilities)			
Available for sale financial assets	-	(208,183)	(208,183)
	-	**(208,183)**	**(208,183)**

	31 December 2009 $	30 June 2009 $
(e) Unrecognised deferred tax balances		
The following deferred tax assets and (liabilities) have not been brought to account		
Tax losses – revenue	-	3,921,504
Tax losses - capital	-	2,386
Net temporary differences	165,255	105,358
	165,255	**4,029,248**

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11. Issued Capital

During the period the Company completed the following transactions in its securities:

	31 December 2009 $	30 June 2009 $
128,148,715 fully paid ordinary shares (30 June 2009: 90,324,979)	19,440,841	13,906,008

Movement in ordinary share capital	31 December 2009 No.	31 December 2009 $	30 June 2009 No.	30 June 2009 $
Beginning of financial period	90,324,979	13,906,008	84,778,597	13,402,566
Cancellation of Shares – 13 November 2008	-	-	(250,000)	(73,750)
Share Purchase Plan – 17 November 2008	-	-	5,796,382	626,014
Issue of shares - 30 July 2009	2,000,000	300,000	-	-
Placement of shares - 18 August 2009	9,748,670	1,511,044	-	-
Issue of shares - 31 August 2009	200,000	34,000	-	-
Share purchase plan - 14 September 2009	6,526,960	1,011,660	-	-
Placement of shares - 22 September 2009	19,348,106	2,998,956	-	-
Share issue costs	-	(320,827)	-	(48,822)
Balance at 31 December 2009	**128,148,715**	**19,440,841**	**90,324,979**	**13,906,008**

12. Reserves

For the half year ended 31 December	2009 $	2008 $
At the beginning of the period	1,089,099	889,942
Option reserve	126,003	71,417
Available for sale revaluation reserve	10,831,335	-
Deferred tax liabilities	(208,183)	-
Balance at 31 December 2009	**11,838,254**	**961,359**

13. Share based payments

(a) Recognised share based payment expense

	31 December 2009 $	31 December 2008 $
Ordinary shares and Options issued to suppliers and employees as part of:		
Share based payment expense	460,003	71,417
Expense arising from equity settled share based payment transactions	460,003	71,417

(b) Employee share option plan

On 1 November 2007, shareholders adopted an Employee Share Option Plan. The Plan entitles key management personnel and employees to purchase shares in the Company. The exercise price and expiry date of options issued under the plan are set at the discretion of the Board.

On the 24 July 2009 100,000 unlisted options exercisable at 40 cents each on or before 30 June 2012 with a fair value at grant date of 3.7 cents were issued to an eligible employee.

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(c) Director options
No share based payments were made to Directors during the six months ending 31 December 2009.

(d) Supplier options
On 30 July 2009, the Company issued 2,000,000 Ordinary fully paid shares at 15 cents each and 2,000,000 unlisted options exercisable at 20 cents on or before 31 July 2011 with a fair value at grant date of 6.1 cents each to the Jigalong Community Inc.

On 31 August 2009 the Company issued 200,000 Ordinary fully paid shares at 17 cents each as consideration for the acquisition of an exploration database.

(e) Option Model
The value of options granted during the period was calculated using the Black-Scholes Option Pricing Model. The values and inputs were as follows:

Option Series	24 July 2009	30 July 2009
Grant date share price	$0.13	$0.15
Exercise price	$0.40	$0.20
Expected volatility	100%	113%
Option life	35 Months	24 Months
Dividend yield	Nil	Nil
Risk-free interest rate	4.83%	3.97%

(f) Weighted average remaining contractual life
The weighted average remaining contractual life of the share options as at 31 December 2009 is 1.32 years.

14. Related parties

Arrangements with related parties continue to be in place. For details of these arrangements, please refer to the 30 June 2009 annual financial report.

On the 21 December 2009 the Board negotiated a new employment agreement with Damian Hicks as Managing Director. The remuneration package generally comprises $230,000 per annum plus superannuation with negotiated short and medium term bonuses and reimbursement of work related expenses with no fixed term.

Key management personnel continue to receive compensation in the form of short term employee benefits, post employment benefits and share based payments.

15. Subsequent event

As at the date of this report the fair value of shares in listed entities has increased by $5,006,948 since 31 December 2009 and is now $20,345,783.

On the 22 January 2010 Mr Jonathan Murray was appointed as a Non-Executive director.

On the 11 March 2010 Mr Michael Craig was appointed as Company Secretary.

Other than the above there has not been any matter or circumstance that has arisen since the end of the interim financial period that significantly affected, or may significantly affect, the operations of the Group, the results of these operations, or the state of affairs of the Group in future financial years.