|  |  |  |
| --- | --- | --- |
|  | **2023** | 2022 |
|  | **$** | $ |

#### Note 15 Financial Instruments

[*General discussion on how the entity manages risk and the risk exposures (i.e. credit risk, liquidity risk, price/interest rate market risks)*]

#### Note 15A: Categories of Financial Instruments

**Financial assets**

|  |  |  |
| --- | --- | --- |
| Fair value through profit or loss: |  |  |
| [*list categories*] | **-** | - |
| **Total** | **-** | - |
| At amortised cost: |  |  |
| [*list categories*] | **-** | - |
| **Total** | **-** | - |
| Fair value through other comprehensive income |  |  |
| [*list categories*] | **-** | - |
| **Total** | **-** | - |
|  |  |  |
| **Carrying amount of financial assets** | **-** | - |

**Financial liabilities**

|  |  |  |
| --- | --- | --- |
| Fair value through profit or loss: |  |  |
| [list categories] | **-** | - |
| **Total** | **-** | - |
| Other financial liabilities: |  |  |
| [list categories] | **-** | - |
| **Total** | **-** | - |
|  |  |  |
| **Carrying amount of financial liabilities** | **-** | - |

|  |  |  |
| --- | --- | --- |
|  | **2022** | 2021 |
|  | **$** | $ |

**Note 15B: Net income and expense from financial assets**

|  |  |  |
| --- | --- | --- |
| **Financial assets at fair value through profit or loss** | | |
| Held for trading: | | |
| *Change in fair value* | **-** | - |
| Interest revenue | **-** | - |
| Dividend revenue | **-** | - |
| Exchange gains/(loss) | **-** | - |
| **Total held for trading** | **-** | - |
| *Change in fair value*  Interest revenue | **-** | - |
| Dividend revenue | **-** | - |
| Exchange gains/(loss) | **-** | - |
| **Total designated as fair value through profit or loss** | **-** | - |
| **Net gain/(loss) on financial assets at fair value through profit or loss** | **-** | - |
|  |  |  |
| **Financial assets at fair value through other comprehensive income** |  |  |
| Interest revenue | **-** | - |
| Exchange gains/(loss) | **-** | - |
| Impairment | **-** | - |
| Gain/(loss) on disposal | **-** | - |
| **Total financial assets at fair value through other comprehensive income** | **-** | - |
| **Net income/(expense) from financial assets** | **-** | - |

**Note 15C: Net income and expense from financial liabilities**

|  |  |  |
| --- | --- | --- |
| **At amortised cost** | | |
| Interest expense | **-** | - |
| Exchange gains/(loss) | **-** | - |
| Gain/loss on disposal | **-** | - |
| **Net gain/(loss) financial liabilities - at amortised cost** | **-** | - |
| **Fair value through profit or loss** | | |
| **Held for trading:** | | |
| Change in fair value | **-** | - |
| Interest expense | **-** | - |
| Exchange gains/(loss) | **-** | - |
| **Total held for trading** | **-** | - |
| **Designated as fair value through profit or loss:** | | |
| Change in fair value | **-** | - |
| Interest expense | **-** | - |
| **Total designated as fair value through profit or loss** | **-** | - |
| **Net gain/(loss) at fair value through profit or loss** | **-** | - |
| **Net gain/(loss) from financial liabilities** | **-** | - |

|  |  |  |
| --- | --- | --- |
|  | **2022** | 2021 |
|  | **$** | $ |

**Note 15D: Credit risk**

|  |  |  |
| --- | --- | --- |
| [*discussion of exposure to risk, objectives and policies for managing risk and changes from prior period; identify concentrations of risk*] | | |
| The following table illustrates the entity's gross exposure to credit risk, excluding any collateral or credit enhancements. | | |
|  | | |
| **Financial assets** | | |
| [List by class] | **-** | - |
| **Total** | **-** | - |
| **Financial liabilities** | | |
| [List by class] | **-** | - |
| **Total** | **-** | - |
| In relation to the entity's gross credit risk the following collateral is held: [insert details] | | |

Set out below is the information about the credit risk exposure on financial assets using a provision matrix:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **30 June 2022** | **Trade and other receivables** | | | | | |
|  |  | **Days past due** | | | | |
|  | **Current** | **<30 days** | **30-60 days** | **61-90 days** | **>91 days** | **Total** |
|  | **$** | **$** | **$** | **$** | **$** | **$** |
| Expected credit loss rate | -% | -% | -% | -% | -% |  |
| Estimate total gross carrying amount at default | - | - | - | - | - | - |
| Expected credit loss | - | - | - | - | - | - |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **30 June 2021** | **Trade and other receivables** | | | | | |
|  |  | **Days past due** | | | | |
|  | **Current** | **<30 days** | **30-60 days** | **61-90 days** | **>91 days** | **Total** |
|  | **$** | **$** | **$** | **$** | **$** | **$** |
| Expected credit loss rate | -% | -% | -% | -% | -% |  |
| Estimate total gross carrying amount at default | - | - | - | - | - | - |
| Expected credit loss | - | - | - | - | - | - |

*[Reporting unit’s]* maximum exposure to credit risk for the components of the statement of financial position at 30 June 2022 and 2021 is the carrying amounts as illustrated above.

#### Note 15E: Liquidity risk

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [*Discuss how the entity manages liquidity risk for non-derivative financial liabilities*] | | | | | | |
| **Contractual maturities for financial liabilities 2022** | | | | | | |
|  | **On Demand** | **< 1 year**  **$** | **1– 2 years**  **$** | **2– 5 years**  **$** | **>5 years**  **$** | **Total**  **$** |
| [List by class] | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |
| Contractual maturities for financial liabilities 2021 | | | | | | |
|  | On Demand | < 1 year  $ | 1– 2 years  $ | 2– 5 years  $ | >5 years  $ | Total  $ |
| [List by class] | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Lease liability maturities for 2022** | | | | | | |
|  | **On Demand** | **< 1 year**  **$** | **1– 2 years**  **$** | **2– 5 years**  **$** | **>5 years**  **$** | **Total**  **$** |
| [List by class] | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |
| Lease liability maturities for 2021 | | | | | | |
|  | On Demand | < 1 year  $ | 1– 2 years  $ | 2– 5 years  $ | >5 years  $ | Total  $ |
| [List by class] | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

#### Note 15F: Market risk

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| [*Market risks generally include interest rate risk, price risk, and currency risk—insert discussion market risks which the entity is exposed to*]  **Interest rate risk**  [*Method and assumptions used for sensitivity analysis for 2022 and 2021, where the method changes between years disclose reasons why*] | | | | |
| **Sensitivity analysis of the risk that the entity is exposed to for 2022** | | | | |
|  | | | | |
|  | | **Change in risk variable %** | **Effect on** | |
|  | **Risk variable** | **Profit or loss** | **Equity** |
|  |  | **$** | **$** |
| Interest rate risk | - | **[+ Rate]** | - | - |
| Interest rate risk | - | **[- Rate]** | - | - |
| Sensitivity analysis of the risk that the entity is exposed to for 2021 | | | | |
|  | | | | |
|  | | Change in risk variable % | Effect on | |
|  | Risk variable | Profit or loss | Equity |
|  |  | $ | $ |
| Interest rate risk | - | [+ Rate] | - | - |
| Interest rate risk | - | [- Rate] | - | - |
| [*Where the sensitivity analysis is not representative of the risk inherent in a financial instrument—an entity discloses this fact and the reasons why*] | | | | |
| **Price risk** | | | | |
| [*insert discussion on price risk, including method and assumptions used for sensitivity analysis for 2022 and 2021, where the method changes between years disclose reasons why*] | | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sensitivity analysis of the risk that the entity is exposed to for 2022** | | | | |
|  | | | | |
|  | | **Change in risk variable %** | **Effect on** | |
|  | **Risk variable** | **Profit or loss** | **Equity** |
|  |  | **$** | **$** |
| Other price risk | - | **[+ Rate]** | - | - |
| Other price risk | - | **[- Rate]** | - | - |
|  | | | | |
| Sensitivity analysis of the risk that the entity is exposed to for 2021 | | | | |
|  | | | | |
|  | | Change in risk variable % | Effect on | |
|  | Risk variable | Profit or loss | Equity |
|  |  | $ | $ |
| Other price risk | - | [+ Rate] | - | - |
| Other price risk | - | [- Rate] | - | - |
| [*Where the sensitivity analysis is not representative of the risk inherent in a financial instrument—an entity discloses this fact and the reasons why*] | | | | |
|  |  | |  | |

|  |  |  |
| --- | --- | --- |
|  | **2022** | 2021 |
|  | **$** | $ |

#### Note 15G: Asset pledged/or held as collateral

|  |  |  |
| --- | --- | --- |
| **Assets pledged as collateral** | | |
| **Financial assets pledged as collateral:** | | |
| [List] | **-** | - |
| **Total assets pledged as collateral** | **-** | - |
| [terms and conditions related to pledge] | | |
| **Assets held as collateral** | | |
| **Fair value of assets held as collateral:** | | |
| Financial assets | **-** | - |
| Non-financial assets | **-** | - |
| **Total assets held as collateral** | **-** | - |
| [Terms and conditions of collateral held] | | |
| [Fair value of collateral sold or re-pledged, and whether the entity has an obligation to return it] | | |
| [Terms and conditions of collateral held] | | |
| [Fair value of collateral sold or re-pledged, and whether the entity has an obligation to return it] | | |
|  | | |

#### Note 15H: Changes in liabilities arising from financing activities

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1 July 2021** | **Cash**  **flows** | **Reclassified**  **as part of**  **disposal**  **group** | **Foreign**  **exchange**  **movement** | **Changes**  **in fair**  **values** | **New**  **Leases** | **Other** | **30 June 2022** |
|  | **$** | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| Current interest-  bearing loans and  borrowings  (excluding items  listed below) | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Non-current  interest-bearing  loans and  borrowings  (excluding items  listed below) | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Dividends  Payable | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Total liabilities  from financing  activities | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1 July 2020** | **Cash**  **flows** | **Reclassified**  **as part of**  **disposal**  **group** | **Foreign**  **exchange**  **movement** | **Changes**  **in fair**  **values** | **New**  **Leases** | **Other** | **30 June 2021** |
|  | **$** | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| Current interest-  bearing loans and  borrowings  (excluding items  listed below) | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Non-current  interest-bearing  loans and  borrowings  (excluding items  listed below) | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Dividends  Payable | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Total liabilities  from financing  activities | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

The ‘Other’ column includes the effect of reclassification of non-current portion of interest-bearing loans and borrowings, including obligations under finance leases and hire purchase contracts to current due to the passage of time, and the effect of accrued but not yet paid interest on interest-bearing loans and borrowings. *[Reporting unit]* classifies interest paid as cash flows from operating activities.