

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2016

#### 26. FINANCIAL INSTRUMENTS

- (a) The Group's principal financial instruments comprise of cash, short term deposits and other financial assets. The Group has various other financial assets and liabilities such as trade receivables and trade payables. It is, and has been throughout the period under review, the Group's policy that no trading in financial instruments shall be undertaken, except for other financial assets which have been sold for working capital purposes. The main risks arising from the Group's financial instruments are cash flow interest rate risk, liquidity risk, equity risk and credit risk.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 2 to the Financial Statements.

	Floating Interest Rate		Fixed Interest Rate – 1 year or less		Non-interest bearing		Total	
Consolidated	2016 \$	2015 \$	2016 \$	2015 \$	2016 \$	2015 \$	2016 \$	2015 \$
<b>Financial Assets</b>								
Cash and cash equivalents	508,917	304,173	3,309,000	3,700,000	-	-	3,817,917	4,004,173
Trade and other receivables	-	-	324,706	374,706	101,627	55,415	426,333	430,121
Other financial assets	-	-	-	-	407,687	128,132	407,687	128,132
Total Financial Assets	508,917	304,173	3,633,706	4,074,706	509,314	183,547	4,651,937	4,562,426
<b>Financial Liabilities</b>								
Trade and other payables	-	-	-	-	(313,935)	(239,686)	(313,935)	(239,686)
Total Financial Liabilities	-	-	-	-	(313,935)	(239,686)	(313,935)	(239,686)
Net Financial Assets/(Liabilities)	508,917	304,173	3,633,706	4,074,706	195,379	(56,139)	4,338,002	4,322,740
Weighted Average Interest Rate	0.75%	0%	2.81%	2.87%				