

HALL CHADWICK

MELBOURNE AUDIT

**AUSTRALIAN UNITED RETAILERS AND
CONTROLLED ENTITY**

ABN 93 077 879 782

Reviewed Financial Statements for the half-year ended 31 December 2021

AUSTRALIAN UNITED RETAILERS LTD
AND CONTROLLED ENTITIES

ABN: 93 077 879 782

FINANCIAL REPORT
FOR THE HALF YEAR ENDED
31 DECEMBER 2021

This half-year financial report is to be read in conjunction
with the financial report for the year ended 30 June 2021.

AUSTRALIAN UNITED RETAILERS LTD AND CONTROLLED ENTITY
ABN: 93 077 879 782

FINANCIAL REPORT FOR THE HALF YEAR ENDED

31 DECEMBER 2021

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AUSTRALIAN UNITED RETAILERS LTD AND CONTROLLED ENTITY

ABN: 93 077 879 782

DIRECTORS REPORT FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

The Directors present their report together with the condensed financial report of the Consolidated Entity consisting of Australian United Retailers Ltd ("the Company") and the entity it controlled (Consolidated Entity) for the half-year ended 31 December 2021 and independent auditor's review report thereon. This financial report has been prepared in accordance with AASB 134 *Interim Financial Reporting*.

Directors

The names of Directors in office at any time during or since the end of the year are:

Name

Neil Osborne

Fred Fairthorne

Rod McPhee

Sien Van Nguyen

Malcolm Ward

Rick Wight

David Williamson

The Directors have been in office since the start of the financial period to the date of this report unless otherwise stated.

Review of operations

The profit of the Consolidated Entity for the half-year after providing for income tax amounted to \$2,159,000 (31 December 2020: \$1,180,000).

The profit before income tax for the half-year was \$3,204,000 (31 December 2020: \$1,696,000).

The profit before income tax for the half-year includes an accounting profit of \$1,794,332 (2020: Nil) as a result of settlement of legal proceedings relating to a breach by a former owner of a corporate head lease store, as well as early termination of that head lease.

The member stores continued to experience an uplift in sales reflecting the change in consumer behaviour relating to COVID-19 restrictions. This had a positive impact on the income of the Consolidated Entity that was marginally offset by incremental costs to support Members in managing health and safety risks.

The costs of operating the support office were tightly controlled and substantially reduced due to savings resulting from staff working from home.

The Consolidated Entity has as one of its primary objectives, the increase in profitability of its Member's stores. It continues to be focused on the delivery of a robust support function whilst maintaining a level of profitability which allows the business to grow and achieve its longer-term corporate objectives.

Significant changes in the state of affairs

During the half-year ended 31 December 2021, the Company compulsorily acquired 438,300 class A redeemable preference shares (2020: Nil) from shareholders who were no longer eligible to hold shares under the Company's Constitution.

AUSTRALIAN UNITED RETAILERS LTD AND CONTROLLED ENTITY
ABN: 93 077 879 782

Other than the above, in the opinion of the Directors, there were no significant changes in the state of affairs of the Consolidated Entity that occurred during the half-year other than those included in this Directors' Report.

After balance date events

On 27 January 2022, dividends of 4 cents per share were paid to all shareholders who were entitled to participate at the record date of 19 January 2022. The dividend payment represented the final dividend for the year ended 30 June 2021.

Other than the above, no matters or circumstances have arisen since the end of the half-year that have significantly affected or may significantly affect the operations of the Consolidated Entity, the results of those operations, or the state of affairs of the Consolidated Entity in future financial years.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the *Corporation Act 2001* in relation to the review of the half-year is provided with this report.

Rounding of amounts

In accordance with *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191*, the amounts in the directors' report and in the financial report have been rounded to the nearest one thousand dollars, or in certain cases, to the nearest dollar (where indicated).

Signed in accordance with a resolution of the directors.


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Director N. Osborne

Melbourne

Dated this 16th Day of March 2022

AUSTRALIAN UNITED RETAILERS LIMITED AND CONTROLLED ENTITY
ABN 93 077 879 782

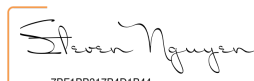
**AUDITOR'S INDEPENDENCE DECLARATION UNDER
SECTION 307C OF THE CORPORATIONS ACT 2001**

**TO THE DIRECTORS OF
AUSTRALIAN UNITED RETAILERS LIMITED AND CONTROLLED ENTITY**

In accordance with the requirements of section 307C of the Corporations Act 2011, I declare that, to the best of my knowledge and belief, for the half year ended 31 December 2021 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.

**Hall Chadwick Melbourne Audit
Chartered Accountants
Level 14, 440 Collins Street
MELBOURNE VIC 3000**



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Partner: Steven Nguyen

Date: 16 March 2022

**CONDENSED CONSOLIDATED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 31 DECEMBER 2021**

		Half Year	
	Note	Dec 2021 \$'000	Dec 2020 \$'000
Revenue and other income			
Supplier & member income	2	24,694	24,428
Interest income	2	51	72
Sales income	2	47,109	46,736
Other income	2	2,348	184
		<hr/> 74,202	<hr/> 71,420
Less: expenses			
Distribution to members		(9,314)	(9,126)
Cost of members services		(1,984)	(2,064)
Cost of sales		(47,109)	(46,736)
Merchandising expenses		(1,206)	(1,284)
Marketing expenses		(834)	(741)
Retail services expenses		(466)	(199)
Administrative expenses		(9,152)	(8,576)
Depreciation and amortisation		(932)	(998)
		<hr/> (70,998)	<hr/> (69,724)
Profit before income tax		<hr/> 3,204	<hr/> 1,696
Income tax expense		(1,044)	(516)
Profit for the half year		<hr/> 2,159	<hr/> 1,180
Other comprehensive income		-	-
Total comprehensive income		<hr/> 2,159	<hr/> 1,180
Profit is attributable to:			
Members of the parent		<hr/> 2,159	<hr/> 1,180
Total comprehensive income attributable to:			
Members of the parent		<hr/> 2,159	<hr/> 1,180

The above statement should be read in conjunction with the accompanying notes

AUSTRALIAN UNITED RETAILERS LTD AND CONTROLLED ENTITY
ABN: 93 077 879 782

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021**

	Note	31 Dec 2021 \$'000	30 Jun 2021 \$'000
Current assets			
Cash and cash equivalents		10,658	9,436
Financial Assets		1,480	-
Trade and other receivables		17,244	13,298
Other current assets		1,702	869
Inventories		2	6
Total current assets		31,087	23,609
Non-current assets			
Property, plant and equipment	3	1,802	2,124
Right to use assets	3	2,375	2,508
Deferred tax asset		2,691	2,234
Other non-current assets		1,737	764
Total non-current assets		8,605	7,630
Total assets		39,691	31,239
Current liabilities			
Trade and other payables		24,959	17,977
Provisions	4	3,531	3,854
Lease liability current		920	1,260
Loans and borrowings		10	60
Current tax liability		2,536	1,035
Total current liabilities		31,955	24,186
Non-current liabilities			
Provisions	4	91	450
Lease liability non-current		2,642	2,955
Total non-current liabilities		2,733	3,405
Total liabilities		34,688	27,591
Net assets		5,004	3,648
Equity			
Share capital	6	9,522	9,890
Accumulated losses		(12,628)	(12,628)
Accumulated profits reserve		8,110	6,386
Total equity		5,004	3,648

The above statement should be read in conjunction with the accompanying notes

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED 31 DECEMBER 2021**

Consolidated Entity	Note	Contributed equity \$'000	Accumulated Profits \$'000	Accumulated Losses \$'000	Total Equity \$'000
Balance as at 1 July 2020		9,890	5,691	(12,628)	2,953
Profit for the half year		-	1,180	-	1,180
Total comprehensive income for the half year		-	1,180	-	1,180
Dividend paid		-	(338)	-	(338)
Balance as at 31 December 2020		9,890	6,533	(12,628)	3,795
Balance as at 1 July 2021		9,890	6,386	(12,628)	3,648
Profit for the half year		-	2,159	-	2,159
Total comprehensive income for the half year		-	2,159	-	2,159
Share buy-back		(368)	-	-	(368)
Dividend Declared		-	(435)	-	(435)
Balance as at 31 December 2021		9,522	8,110	(12,628)	5,004

The above statement should be read in conjunction with the accompanying notes

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED 31 DECEMBER 2021**

	Note	Dec 2021 \$'000	Dec 2020 \$'000
Cash flow from operating activities			
Cash receipts in the course of operations		72,864	76,533
Cash payments in the course of operations		(68,779)	(73,174)
Interest Received		4	7
Interest paid		(1)	(3)
Net cash received in operating activities		4,089	3,363
Cash flow from investment activities			
Payments for purchases of property, plant and equipment		(474)	(48)
Acquisition of financial assets		(1,480)	-
Principal received from finance leased assets		254	237
Interest received from finance leased assets		48	65
Net cash(used)/received in investing activities		(1,652)	254
Cash flow from financing activities			
Dividends paid	6a	-	(338)
Share buy back	6b	(368)	-
Repayment of bank loans		(50)	(50)
Principal paid for finance leased liabilities		(667)	(615)
Interest Paid for finance leased liabilities		(132)	(175)
Net cash used in financing activities		(1,216)	(1,178)
Net increase in cash held		1,221	2,439
Cash and cash equivalents at beginning of half year		9,436	4,182
Cash and cash equivalents at end of the half year		10,658	6,621

The above statement should be read in conjunction with the accompanying notes.

**NOTES TO THE CONDENSED CONSOLIDATED HALF YEAR FINANCIAL
STATEMENTS 31 DECEMBER 2021**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This condensed consolidated half year financial report does not include all the notes of the type usually included in an annual financial report.

It is recommended that this half year financial report be read in conjunction with the annual financial report for the year ended 30 June 2021 and any public announcements made by Australian United Retailers Limited during the half year in accordance with any continuous disclosure obligations arising under the Corporations Act 2001.

(a) Reporting Entity

This condensed consolidated half year financial report covers Australian United Retailers Limited and its controlled entity as a Consolidated Entity. Australian United Retailers Limited is a company limited by shares, incorporated and domiciled in Australia. The address of Australian United Retailers Limited's registered office and principal place of business is Level 9, 30 Convention Centre Place, South Wharf, Victoria. Australian United Retailers limited is a for-profit entity for the purpose of preparing the financial statements.

(b) Basis of preparation of the financial report

This condensed consolidated half year financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Interpretations and other applicable authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the Corporations Act 2001.

The condensed consolidated half year financial report covers Australian United Retailers Ltd and its controlled entity as a Consolidated Entity. Australian United Retailers Ltd is a company limited by shares, incorporated and domiciled in Australia. Australian United Retailers Ltd is a for-profit entity for the purpose of preparing the financial report.

The condensed consolidated half year financial report was authorised for issue by the Directors on 16 March 2022.

(c) Going concern

The financial report has been prepared on a going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The Consolidated Entity reported a profit for the half year after income tax of \$2,159,000 (31 December 2020 : \$1,180,000), a net surplus of assets totalling \$5,004,000 (30 June 2021 : \$3,648,000) and a current working capital deficit of \$868,000 (30 June 2021: \$577,000 deficit).

As at 31 December 2021, the Consolidated Entity has an undrawn bank loan facility of \$300,000 with its bankers. The loan facility expires on 30 September 2022 but it is expected the bank will renew the facility at that time for a further twelve months to 30 September 2023.

(d) Revenue

Revenue arises mainly from rebates received from suppliers, who supply product into branded and non-branded member stores and from member services income received from these stores, as well as other minor sources of revenue.

Revenue from suppliers is in the form of contract income and non-contract income. Contract income arises from contracts with suppliers whereby rebates are received for orders placed by a store on the supplier. Non-contract income is income received from multiple suppliers. The amounts of the non-contract rebates received vary from one supplier to another and also varies with different products purchased.

Revenue from member services comprises fees for services provided to members, income received on behalf of members stores and members fees. Members fees are recoverable under the Unity Agreements signed by member stores and AURL.

To determine whether to recognise revenue the following principles apply:

- Supplier and member income is recognised when the right to receive the revenue has been established.
- Interest revenue is measured in accordance with the effective interest method.
- The Consolidated Entity derives revenue from the sale of consumables. Revenue is recognised as, or when, goods are transferred to the customer, and is measured at an amount that reflects the consideration to which the Consolidated Entity expects to be entitled in exchange for the goods.
- Other revenue is recognised when the right to receive the revenue has been established.
- All revenue is stated net of the amount of goods and services tax (GST).

(e) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current half year disclosures.

(f) Rounding of amounts

The parent entity and the Consolidated Entity have applied the relief available under ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and accordingly, the amounts in the consolidated financial statements and in the Directors' Report have been rounded to the nearest thousand dollars, or in certain cases, to the nearest dollar (where indicated).

(g) New and revised accounting standards effective at 31 December 2021

There were no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to the operations of the Consolidated Entity for the current half year, that were not in effect at 30 June 2021.

NOTE 2: REVENUE AND OTHER INCOME

	Half Year	
	Dec	Dec
	2021	2020
	\$'000	\$'000
<i>Operating activities</i>		
Supplier & member income	24,694	24,428
Sales of goods	47,109	46,736
	<u>71,803</u>	<u>71,164</u>
Interest	51	72
Other revenue	2,348	184
Total revenue & other income	<u>74,202</u>	<u>71,420</u>

Included in other revenue is \$2,100,000 (2020 : Nil) arising from settlement of legal proceedings relating to a breach by a former owner of a corporate head lease store.

NOTE 3: PROPERTY, PLANT AND EQUIPMENT AND RIGHT OF USE ASSETS

Acquisitions and disposals

During the six months ended 31 December 2021 the Consolidated Entity acquired assets with a cost of \$473,734 (31 December 2020 \$47,924). No assets were acquired through business combinations during the half year ended 31 December 2021 or 31 December 2020.

AUSTRALIAN UNITED RETAILERS LTD AND CONTROLLED ENTITY
ABN : 93 077 879 782

NOTE 4: PROVISIONS	31-Dec 2021 \$'000	30-Jun 2021 \$'000
Current		
Employee benefits	3,333	3,495
Onerous lease liability	198	359
	<u>3,531</u>	<u>3,854</u>
Non-Current		
Employee benefits	91	110
Onerous lease liability	-	340
	<u>91</u>	<u>450</u>
Total		
Aggregate employee benefits liability	3,423	3,605
Aggregate onerous lease liability	198	699
	<u>3,621</u>	<u>4,304</u>

NOTE 5: BORROWINGS

(a) Items pledged as security:

The National Australia Bank has provided a bank guarantee & indemnified certain Company lease agreement obligations up to a value of \$425,292 (2020: \$425,292). The bank holds a term deposit in the amount of \$201,304 (2020 : \$ 200,000) as security for it's bank guarantee.

(b) Loan Facility:

As at 30 June 2021, the Consolidated Entity has an undrawn bank loan facility of \$300,000 with its bankers. The loan facility expires on 30 September 2022 but it is expected the bank will renew the facility at that time for a further twelve months to 30 September 2023.

NOTE 6: CONTRIBUTED CAPITAL

(a) Issued and paid up capital

10,877,203 Class A redeemable preference shares (June 2021: 11,315,511)	<u>9,522</u>	<u>9,890</u>
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(b) Movements in shares on issue

	No of Shares	Parent Equity 31-Dec-21 \$'000	No of Shares	Parent Equity 30-Jun-21 \$'000
Beginning of the financial year	11,315,501	9,890	11,315,511	9,890
- Shares issued during the half-year	9	-	37	-
- Shares cancelled	(7)	-	-	-
- Share buy-backs	(438,300)	(368)	(47)	-
31 December 2021	<u>10,877,203</u>	<u>9,522</u>	<u>11,315,501</u>	<u>9,890</u>

During the half year ended 31 December 2021, the Company compulsorily acquired 438,300 class A redeemable preference shares from shareholders who were no longer eligible to hold shares under the Company's Constitution.

(c) Rights of each type of share

Only Class 'A' redeemable preference shares carry the right to vote at meetings of shareholders. The holder shall have one vote for each share held when a poll is called up to a maximum of 7.5% of total shares.

On a winding up of the Company, the holder shall be entitled to participate in any distribution of the assets of the Company and each share carries the right to participate in any dividend declared and paid by the Company to the holders of Class 'A' redeemable preference shares. There is no obligation to redeem the shares and redemption is at the discretion of the Directors.

As at 31 December 2021 68 Class 'B' preference shares are on issue (30 June 2021: 69). Holders of Class 'B' redeemable preference shares do not have the right to vote at meetings of shareholders but shall have the right to vote at a meeting of the holders of Class 'B' redeemable preference shares. Holders of Class 'B' preference shares do not have the right to participate in any surplus assets of the Company on winding up or upon a reduction of capital. Each Class 'B' redeemable preference share carries the right to participate in any dividend declared and paid by the Company to holders of Class 'B' redeemable preference shares but does not have the right to participate in dividends declared and paid to holders of class 'A' ordinary shares.

NOTE 7: DIVIDENDS

(a) Dividends paid or declared

Fully franked dividends declared during the reporting period at 30%	435	339
	435	339

(b) Dividends declared after the reporting period and not recognised

All dividends declared since the end of the reporting period have been recognised

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(c) Franking account

Balance of franking account on a tax paid basis at financial half year-end adjusted for franking credits arising from payment of provision for income tax and dividends recognised as receivables, franking debits arising from payment of proposed dividends and any credits that may be prevented from distribution in subsequent years:

758	758
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NOTE 8: RELATED PARTY DISCLOSURES

During the half year ended 31 December 2021, there were no related party transactions which are material to the understanding of the financial report (31 December 2020 : Nil)

NOTE 9: FAIR VALUE MEASUREMENT

The net fair value of financial assets and financial liabilities approximates their carrying amounts as described in the consolidated statement of financial position, notes and the financial statements.

NOTE 10: CONTINGENCIES

On 31 August 2020 TMA Australia Limited terminated their contract with the Consolidated Entity to provide store expense items to Member Stores. Under the terms of this contract, the Consolidated Entity is required to purchase any unsold exclusive lines and other agreed specific goods. It is expected that the cost of this stock will be between \$130,000 to \$220,000. If the Consolidated Entity is forced to acquire this stock, it will endeavour to recover as much value as possible.

NOTE 11: SUBSEQUENT EVENTS

On 27 January 2022, dividends of 4 cents per share were paid to all shareholders who were entitled to participate at the record date of 19 January 2022. This dividend payment represented the final dividend for the year ended 30 June 2021.

Other than the above, there has been no matter or circumstance, which has arisen since 31 December 2021 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 31 December 2021 of the Consolidated Entity, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 31 December 2021, of the Consolidated Entity.


DIRECTORS DECLARATION

The Directors declare that:

1. In the Directors' opinion, the financial statements and notes thereto, as set out on pages on pages 6 to 15 are in accordance with the Corporations Act 2001, including:
 - (a) complying with Australian Accounting Standards and the *Corporations Regulations 2001*, and other mandatory professional reporting requirements;
 - (b) as stated in Note 1(a) the consolidated financial statements also comply with International Financial Reporting Standards; and
 - (c) giving a true and fair view of the financial position of the Consolidated Entity as at 31 December 2021 and of its performance for the half year ended on that date.
2. In the Directors' opinion there are reasonable grounds to believe that Australian United Retailers Ltd and its controlled entity will be able to pay its debts as and when they become due and payable.

This declaration has been made after receiving the declarations required to be made by the chief executive officer and head of finance to the Directors in accordance with section 295A of the Corporations Act 2001 for the half year ending 31 December 2021.

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



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N. Osborne
Director
Melbourne
Date 16th March 2022

AUSTRALIAN UNITED RETAILERS LTD AND CONTROLLED ENTITY
ABN 93 077 879 782

INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE DIRECTORS OF AUSTRALIAN UNITED RETAILERS LIMITED AND CONTROLLED ENTITY

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Australian United Retailers Ltd and Controlled Entity (the Group), which comprises the condensed statement of financial position as at 31 December 2021, 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, notes comprising a summary of significant accounting policies and the directors' declaration

Directors' Responsibility for the Half-Year Financial Report

The directors of the Group are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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 Standard on Review Engagements ASRE 2410 *Review of a Financial Report 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 half-year financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the Group's financial position as at 31 December 2021 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 Australian United Retailers Ltd and Controlled Entity, 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.

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*, which has been given to the directors of Australian United Retailers Ltd and Controlled Entity, would be in the same terms if given to the directors as at the time of this auditor's report.

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 Australian United Retailers Ltd and Controlled Entity is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the Group's financial position as at 31 December 2021 and of its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and *Corporations Regulations 2001*.

**Hall Chadwick Melbourne Audit
Chartered Accountants
Level 14, 440 Collins Street
MELBOURNE VIC 3000**



7BF18B317B4D1B44
Partner: Steven Nguyen

Date: 16 March 2022