

## General Financial and Corporate Reporting

1. **Annual Financial Report:** Lodged with ASIC, includes balance sheet, profit/loss, cash flow, equity statements, comprehensive income, notes, and related party transactions (AASB-compliant).
2. **Half-Year Financial Report:** Public companies submit to ASIC for first six months.
3. **Director's Report:** Details operations, dividends, and changes in annual report.
4. **Auditor's Report:** Audited financial statements lodged with ASIC.
5. **Sustainability Report:** ESG performance, mandatory for some from 2025.
6. **Corporate Governance Statement:** ASX-listed companies disclose governance practices.
7. **Continuous Disclosure Reports:** ASX-listed companies report market-sensitive information.
8. **Remuneration Report:** Executive and director compensation in annual report.
9. **Form 388:** Non-listed companies submit financial statements to ASIC.
10. **Form FS70:** AFS licensees lodge financial statements.
11. **Form FS71:** AFS licensee auditor's report.
12. **Aged Debtors/Creditors Report:** Overdue payments for certain industries.
13. **Risk Management Report:** Material risks in annual report.
14. **Shareholder Reports:** Annual/half-year summaries for shareholders.
15. **Form 484:** Notify ASIC of changes to company details.
16. **Annual Solvency Resolution:** Proprietary companies confirm debt payment ability.

## Tax and Business Activity Reporting

17. **Business Activity Statement (BAS):** Monthly/quarterly GST, PAYG reporting.
18. **Income Tax Return:** Annual taxable income and tax payable.
19. **Fringe Benefits Tax (FBT) Return:** Annual employee benefits reporting.
20. **Pay As You Go (PAYG) Withholding Report:** Employee tax withheld in BAS.
21. **Single Touch Payroll (STP):** Pay cycle salary and super reporting.
22. **Taxable Payments Annual Report (TPAR):** Contractor payments in specific industries.
23. **Superannuation Guarantee Report:** Quarterly super contributions.
24. **Luxury Car Tax (LCT) Return:** Luxury vehicle tax via BAS.
25. **Fuel Tax Credits Claim:** Fuel refunds via BAS.
26. **Wine Equalisation Tax (WET):** Wine industry tax via BAS.
27. **R&D Tax Incentive Report:** R&D activities to AusIndustry/ATO.
28. **Employee Share Scheme Report:** Annual share scheme details to ATO.
29. **Transfer Pricing Documentation:** Cross-border transaction justification.

## Payment Times Reporting

30. **Payment Times Report:** Biannual report on small business payment terms (\$100M+ turnover).
31. **Payment Times Compliance Statement:** Confirms reporting compliance.
32. **Payment Times Small Business Identification Report:** Proportion of invoices to small businesses.
33. **Payment Times Remediation Plan:** Plan for non-compliant payment times.

## Construction (QBCC)

34. **QBCC Annual Financial Report:** Financial compliance for QBCC licensees.
35. **QBCC Minimum Financial Requirements (MFR) Report:** NTA or turnover adjustments (Categories 1-7).
36. **QBCC General Purpose Financial Statements (GPFS):** Categories 4-7 financial reporting.
37. **QBCC Special Purpose Financial Statements (SPFS):** Categories 1-3 financial reporting.
38. **QBCC Net Tangible Assets (NTA) Report:** Net tangible assets for working capital.
39. **QBCC Current Ratio Report:** Minimum 1:1 ratio.
40. **QBCC Profit and Loss Statement:** Revenue and expenses for MFR.
41. **QBCC Cash Flow Statement:** Liquidity and cash management for MFR.

42. **QBCC Aged Debtors Listing:** Debts by age for MFR.
43. **QBCC Aged Creditors Listing:** Amounts owed by due dates for MFR.
44. **QBCC Maximum Revenue Declaration:** Turnover exceedance report.
45. **QBCC Financial Declaration:** SC1/SC2 financial position declaration.
46. **QBCC Project Bank Account (PBA) Report:** Monthly trust account transactions.

### Insurance

47. **APRA Financial Statements:** Annual balance sheets and income statements.
48. **APRA Capital Adequacy Report:** Compliance with capital requirements.
49. **APRA Risk Management Declaration:** Annual risk framework compliance.
50. **APRA Actuarial Valuation Report:** Liabilities and financial stability.
51. **APRA Insurance Statistics Return:** Premiums, claims, and underwriting data.
52. **APRA Financial Sector Return:** Data under Collection of Data Act.
53. **APRA Stress Testing Report:** Financial resilience under adverse scenarios.
54. **APRA Governance Attestation:** Compliance with governance standards.
55. **ASIC Product Disclosure Statement (PDS):** Insurance product disclosures.
56. **AUSTRAC AML/CTF Report:** AML/CTF program compliance.

### Financial Services

57. **ASIC Breach Report:** Significant breaches within 30 days.
58. **ASIC Client Money Reconciliation:** Monthly client money reports.
59. **ASIC Fee Disclosure Statement:** Annual financial advice fee reporting.
60. **APRA Superannuation Return:** Annual fund performance and compliance.
61. **ASIC Responsible Entity Report:** Managed investment scheme financials.

### Mining and Resources

62. **Mining Rehabilitation Report:** Annual rehabilitation activities.
63. **Royalty Return:** Mineral production and royalties.
64. **Exploration Activity Report:** Quarterly/annual exploration activities.
65. **Environmental Management Plan Report:** Environmental compliance.
66. **Native Title Compliance Report:** Native title agreement compliance.

### Energy and Utilities

67. **National Greenhouse and Energy Reporting (NGER):** Annual energy and emissions.
68. **Energy Efficiency Opportunities (EEO) Report:** Energy use and efficiency measures.
69. **Australian Energy Regulator (AER) Performance Report:** Energy retailer/distributor performance.
70. **Renewable Energy Target (RET) Report:** Renewable energy obligation compliance.
71. **Network Reliability Report:** Electricity/gas reliability metrics.

### Governance and Social Responsibility

72. **Workplace Gender Equality Report:** Annual gender equality indicators.
73. **Modern Slavery Statement:** Annual slavery risk actions (\$100M+ revenue).
74. **Whistleblower Policy Report:** Compliance with whistleblower policies.
75. **Anti-Bribery Policy Report:** Compliance in high-risk industries.
76. **Privacy Compliance Report:** Data breach or Privacy Act compliance.
77. **Diversity and Inclusion Report:** Diversity metrics (voluntary or ASX).
78. **Reconciliation Action Plan (RAP) Report:** Indigenous engagement progress.
79. **Supply Chain Due Diligence Report:** Human rights risk mitigation.

## Other Industries and Miscellaneous

80. **Export Market Development Grants (EMDG) Report:** Export performance for grants.
81. **Therapeutic Goods Administration (TGA) Compliance Report:** Pharmaceutical compliance.
82. **Food Standards Australia New Zealand (FSANZ) Report:** Food safety compliance.
83. **Aged Care Quality Report:** Annual aged care provider compliance.
84. **National Disability Insurance Scheme (NDIS) Compliance Report:** NDIS standards compliance.
85. **Higher Education Provider Report:** Financial/performance to TEQSA.
86. **Transport Safety Report:** Safety incidents to ATSB.
87. **Telecommunications Consumer Safeguards Report:** Consumer protection compliance.
88. **Water Efficiency Labelling and Standards (WELS) Report:** Water-using product compliance.
89. **ABS surveys:** These are wide and varied. Some companies are required to submit approximately 30 different types of survey, and they can be monthly, quarterly, yearly depending on the survey. Adding all those recurring surveys up, this year one of our members will have to respond to approximately 90 surveys across the business. While some of them are operational focussed, there are surveys that request financial information on quarterly or yearly basis.